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ANNUAL REPORT
for
FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

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This forty-sixth annual report of the Department of Revenue is submitted in fulfillment of Section 24-35-102(3) C.R.S. which requires that the Executive Director inform the Governor and the General Assembly of "the efficient discharge of all responsibilities assigned by law or directive." The report covers the period between July 1, 1986, and June 30, 1987. It is with great pleasure that I report that to the best of my knowledge, all statutorily and administratively assigned responsibilities have been carried out faithfully and well.

The report, in addition to fulfilling the statutory requirement, is the significant source of information on Colorado state taxes. The report includes a detailed review of the Department of Revenue's organization structure, a digest of all relevant tax legislation passed at the 1987 General Assembly session and the latest values for the many statistical series which comprise the heart of this report.

This annual report contains for the first time a review of the Department of Revenue's major accomplishments and initiative for the fiscal year. It was an interesting and productive year. The review illustrates well the many and varied ways in which Revenue employees serve the people of the state.

The letter of the Revenue Director included in last year's annual report expressed the hope that the 1987 legislative session would produce simplification of this state's income tax laws. I am pleased to call your attention to the discussion on page 4 of this report concerning the passage during the 1987 session of the so-called "flat tax." Income tax simplification on the state level was indeed achieved.

Steven V. Berson
Acting Executive Director

INTRODUCTION

On March 14, 1941, then Colorado Governor Ralph L. Carr signed legislation that authorized the creation of the Department of Revenue effective July 1, 1941.

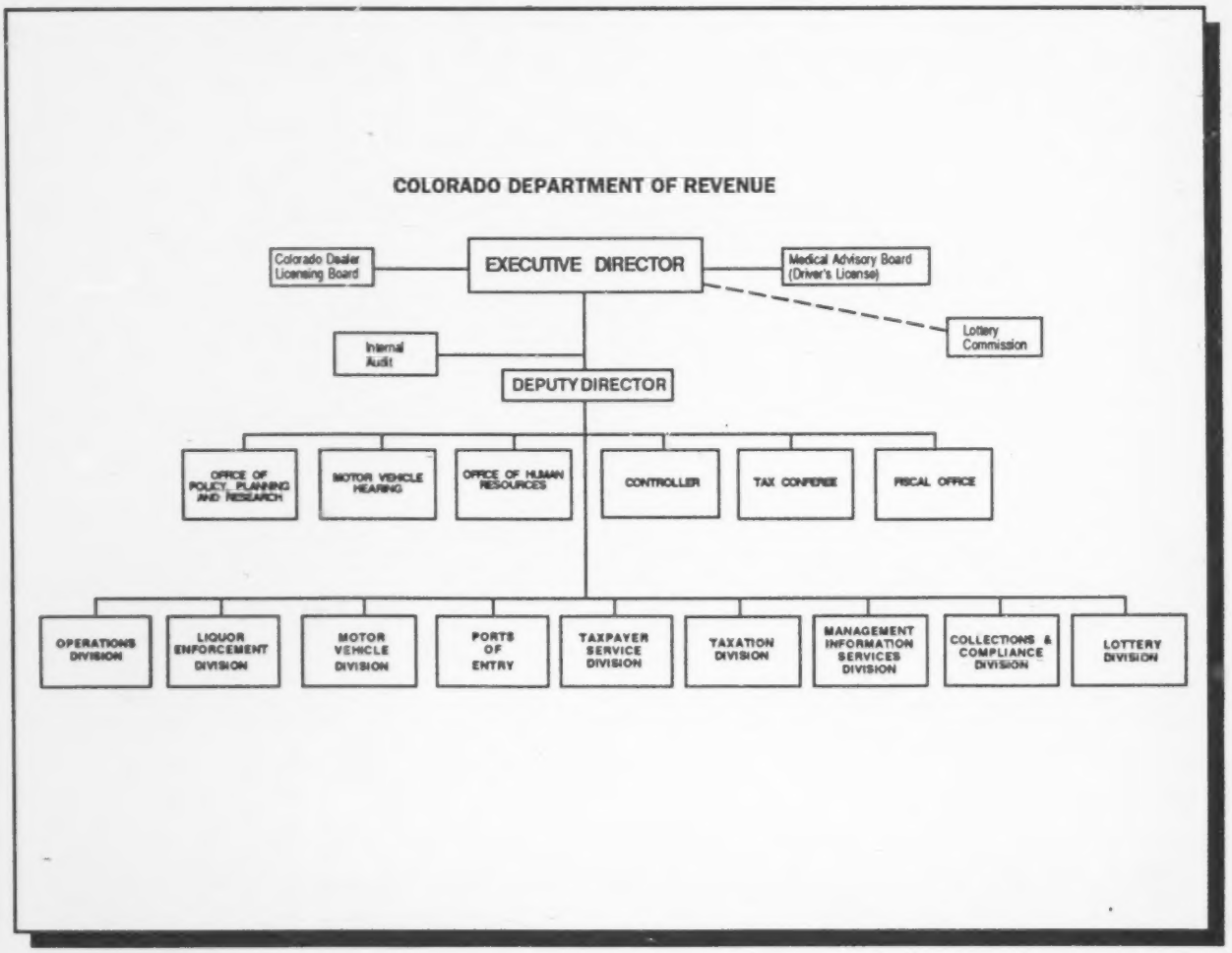
Farrington R. Carpenter, a Harvard-educated lawyer and cattle rancher from Hayden, was appointed the first Executive Director of the new department. At that time, there were 242 employees.

Since then, the revenue collected by the department has increased from $33 million in 1942 to more than $2.9 billion in fiscal year 1986-87.

Today, the department employs more than 1,500 employees. And, in addition to administering and collecting more than 94 percent of the state's revenue, the Department of Revenue also is responsible for:

- The Colorado Lottery.
- Licensing and regulation of alcoholic beverage manufacturers, importers, wholesales and retailers.
- The issuance and regulation of driver licenses.
- Motor vehicle registrations and titles.
- Enforcement of commercial truck safety requirements.
- Regulation of motor vehicle dealers.

The department long ago outgrew its headquarters building at 1375 Sherman, which was built in 1939 and remains the center for administrative personnel. Significant portions of the department's staff are now located in three other Denver facilities. The department also maintains: nine Collection and Compliance offices; four Lottery offices; 89 full- and part-time driver license offices; permanent ports of entry and mobile units in 16 cities; nine Taxpayer Service District Offices; and four Taxation District Offices statewide plus out-of-state audit offices in New York and Chicago.



FY 1986-87: YEAR OF COMPLIANCE AND AUTOMATION

Record Revenue Collected

During the 1986-87 fiscal year, the department collected a record $2.9 billion in revenue while the costs of administration actually went down from the previous fiscal year

Year of Tax Compliance

Through extraordinary employee effort, the department was able to fulfill its promise to follow-up its successful 1985-86 Tax Amnesty/ Fair Share effort with a "Year of Tax Compliance" as evidenced by:

- Fair Share collections of more than $10 million in 1986-87.
- A 20.9 percent increase in delinquency collections.
- A record $66.7 million in assessments resulting from audits.

Automation and Progressive Management Boost Productivity

In fact, almost every aspect of the department's operations showed record achievements due to the ingenuity and dedication of the workforce which was often boosted by improved use of automation:

- A statewide computer network to automate motor vehicle registrations was installed ahead of schedule and under budget .
- A computerized telephone dialing system improved phone collection of delinquent taxes by 180 percent.
- Another special phone system enabled the department to answer 704,105 taxpayer questions--an increase of 71,000 callers over the previous year.
- All preparatory work was completed for implementation on July 1, 1987 of a computerized vehicle emissions test that is tied into the state's vehicle registration program--the first such program in the nation.

New management tools and methods were used to find better ways to do "more with less." Among the biggest successes was the introduction of a comprehensive Quality Improvement Program in the Operations Division, which included establishing statistical process controls in all sections and creating quality circles. The program was so successful that it will be replicated in all other divisions in coming years.

"Squeaky Clean" Lottery Exceeds Sales Projections

The Colorado Lottery exceeded its own sales projections by selling $113.3 million in tickets and cut administrative expenses $4.4 million . An eight-month legislative audit found the Lottery to be "squeaky clean" and resulted in a vote to continue the Lottery for another 10 years.

Flat Tax Bill Passes

The department's fiscal year ended on a high note with passage of House Bill 1331, which represents the most significant reform to Colorado's income tax laws in more than 20 years. The tax reform measure was both a response to the federal Tax Reform Act of 1986 and a response to the public's demand for a simpler state income tax structure. Under the new state law, which is effective January 1, 1987, Colorado's individual income tax went from graduated tax rates based on modified federal adjusted gross income to a single rate of 5 percent based on federal taxable income.

State Collects $16.9 In Tax Cheater Crackdown

DENVER (AP) — Colorado has collected $16.9 million in its crackdown on tax cheaters and a Denver man has gone to jail during the year-long drive, says Alan Charnes, the state's revenue director.

Charnes said on Monday his department's "Fair Share" program to track down would-be tax evaders raised $10.5 million in the year that ended July 31. That's $1 million more than he promised legislators last year.

The state Legislature approved a [illegible] themselves in when they had the chance.

Last year's amnesty raised $6.4 million from tax evaders.

Charnes said Monday that the crackdown also led to a three-year prison sentence last Friday against Donald Dean Russell, of Denver.

Russell pleaded guilty to one count of forgery and one count of fraud against the state Department of Revenue, plus a theft charge in an unrelated case, according to Charnes.

"W[illegible]

Another "No-Interest" Income Tax Season

In addition to answering a record number of taxpayer questions during the 1986-87 income tax filing season, the department processed a record 1.66 million income tax returns with fewer people than were used to process 1.2 million returns in 1976. Taxpayers who were entitled to refunds also received them faster than in any previous year. In fact, all error-free returns were processed within the legal time limit. This resulted in no interest being paid by the state on refunds for the second consecutive year.

Handicapped Residents Respond Favorably to New Hangtags

The department introduced the use of plastic "hangtags" for display on rearview mirrors or dashboards in vehicles parked in spaces reserved for the handicapped. The hangtags, which fit easily into a purse or pocket, are easier to transfer from vehicle to vehicle than the metal placards that used to be issued to handicapped residents. About 37,000 Coloradoans qualify for handicap parking and many have responded favorably to the hangtags. The hangtags cost the department 10 cents each as compared to $1.05 for metal placards resulting in significant cost savings to the state.

Port of Entry's Role Increases

The Port of Entry Division's safety and hazardous material inspection program grew to encompass nine full-time inspectors, 34 part-time inspectors and a full-time coordinator. Legislation passed during the 1986-87 fiscal year expanded the Port of Entry Division's authority to inspect and regulate highway transportation of nuclear waste materials.

In 1986-87, Port of Entry personnel conducted more than 13,000 safety and hazardous materials inspections during which more than 56,000 violations were detected. Fifty-three percent of all trucks inspected were placed out-of-service for major violations. Unsafe brakes topped the list of safety violations cited.

Motor Vehicle Case Law Compiled for First Time

The Motor Vehicle Hearing Section created the first-ever compendium of all motor vehicle case law as a reference for use by attorneys, police agencies, prosecutors and judges, in addition to department hearing officers. The compendium is divided into two sections: (1) a digest that allows research by topic and (2) a case summary section which contains a one-page summary of each case. In cooperation with the Distributive Data Processing System staff, the Motor Vehicle Hearing Section also developed a computer program that monitors the progression of appeals through the courts and automatically generates reports on the status of appeals in response to requests for this information.

Filing of Withholding Returns Made Easier for Employers

In January Colorado employers received "coupon books" containing all the forms needed to maintain their wage withholding accounts for an entire year. The decision to begin sending the coupon books once a year in lieu of separate returns each filing period was based on a cost-benefit analysis conducted the previous year. Additional cost savings were realized by using in-house desktop publishing in the booklet's design. Experience in other states that use coupon books indicated that the books are more convenient for taxpayers because they know in advance the types of forms they need to file.

QUALITY IMPROVEMENT PROCESS PROVES THAT GOOD IDEAS ARE CATCHING

In the 1985-86 fiscal year, the Operations Division implemented a comprehensive Quality Improvement Process (QIP) that proved so successful in 1986-87 that the department decided to replicate the program in all divisions in the coming years.

QIP objectives were to improve the quality of services, establish process controls to better meet workload demands and solve problems that arise within a given work unit or group.

Today, every section within the Operations Division has established statistical process controls, i.e., statistical analyses of tasks and processes that provide ongoing evaluations of performance. The goal of these process controls is to prevent errors rather than identify them after the fact. Among other reports, performance on all major tasks are graphed monthly to provide "bare-bone" facts in a manner that presents a clear diagnosis of production problems. The graphs also compare projected versus actual performance and workload capacities.

Quality circles form the other major component of QIP. Participation in the circles is voluntary. More than 75 employees in the Operations Division have been trained in problem solving, data collection and statistical reporting through their involvement in quality circles. Improved quality is the primary goal of the quality circles, although improved productivity is often a by-product of quality improvements. Equally significant is the improved morale and self-esteem among employees for whom quality circles provide higher degrees of control over their jobs.

MAJOR INCOME TAX REFORM BILL PASSED

5% Flat Tax Results in Simpler Form for Individuals

On June 22, 1987, Governor Roy Romer signed House Bill 1331, which represents the most significant reform of Colorado's state income tax laws in more than 20 years. The bill's major accomplishment is to streamline the Colorado income tax structure by establishing a single "flat" tax rate of 5 percent for individuals effective for tax years that began on or after January 1, 1987.

As a result of the flat tax bill, Coloradoans can expect a shorter, simpler state income tax form. Because the 5 percent flat tax is based on federal taxable income, many modifications and calculations that required space on the form are no longer needed.

The flat tax bill represents the Colorado General Assembly's response to changes in the federal tax structure as a result of the Tax Reform Act of 1986, as well as to ongoing public demand for simplification.

How the 1987 Colorado individual income tax differs from 1986 tax provisions:

1986	1987
Graduated rates of 3-8%	Flat rate of 5%
Based on federal adjusted gross income (FAGI)	Based on federal taxable income (FTI)
Colorado information used:	Federal information used:
• Standard deduction	• Standard deduction
• Itemized deductions	• Itemized deductions
• Personal exemptions	• Personal exemptions
• Net operating losses	• Net operating losses
• Filing status (included combined return for married couples with two incomes)	• Filing status (combined return no longer needed)
Deduction for federal taxes paid	Eliminated
Modifications (additions to FAGI)	Modification (additions to FTI)
• Federal net operating loss	• Eliminated for losses incurred on or after 1/1/87
• Non-Colorado state & municipal bond interest	• Retained
• Lump-sum distributions from pension or profit-sharing plan	• Retained
• Employee PERA or School District #1 contributions	• Eliminated (tax deferred for federal & state tax purposes)
• Colorado income tax refund from previous year	• Eliminated except for 1987 transition year
Modifications (subtractions from FAGI)	Modifications (subtractions from FTI)
• U.S. government bond interest	• Retained
• PERA or School District #1 benefits previously taxed	• Retained
• Colorado net operating loss	• Carry forwards only
• $20,000 pension exclusion	• Retained
• Military retirement exclusion	• Retained
• Dividend & interest exclusions	• Eliminated
• Child care modification	• Eliminated
Credits:	Credits:
• Taxes paid to other states	• Retained
• Investment tax credit	• Carry forwards only, plus amounts allowed by federal code
• Employed handicapped credit	• Expired except for carryovers
• Residential energy credit	• Expired except for carryovers
• Charitable donations of crops or livestock	• Expired except for carryovers
Surtax on interest & dividends	Eliminated
No alternative minimum tax (AMT)	AMT at 3.75%

Fair Share Nets $10 Million

In its fourth year, Colorado's Fair Share Program continued to prove itself an effective means to generate revenue and discourage tax evasion through innovative projects to detect non-compliance with state tax laws. Total collections were over $10 million for the fiscal year.

Fair Share projects that proved successful in past years were continued, such as the computerized match of federal against state income tax records for consistency in the amount of income reported and other factors. New projects, using data matching were developed to find underreporters and nonfilers.

Public information and taxpayer education projects are also important components of the Fair Share effort. The department began issuing monthly news releases to publicize stepped up property seizures of businesses that fail to remit one or more "trust fund" taxes, such as retail sales and income withholding taxes. The releases serve to educate the public that such businesses have violated a trust with customers who paid sales tax and employees from whom withholding was deducted from their paychecks. Such negative publicity also deters other businesses from falling behind in their tax responsibilities.

Delinquency Collections Soar

The 1986-87 fiscal year also saw a 20.9 percent increase in collection of overdue taxes, penalties and interest by the Tax Collections and Compliance Division which was created in early 1986. Total collections for 1986-87 were $49,939,157 as compared with $41,292,763 the previous year.

Much of the increased production was due to the addition of "Auto-dialer" to the department's arsenal of computerized tax debt detection and collection tools. Auto-dialer is a computerized telephone dialing system that enables the six-person Phone Power Unit to place 5,000 calls a day to delinquent taxpayers compared to 375 calls placed manually before installation of this new equipment.

Concurrent with the installation of Auto-dialer was a new policy of contacting taxpayers by telephone earlier in the collection process to help them find ways to satisfy their tax debts and avoid stiffer consequences. Earlier resolution is also less costly to the state. The net result was a 180 percent increase in Phone Power Unit productivity for the fiscal year.

The Tax Collections and Compliance Division also liberalized its policy toward installment payments of tax debts. A review of past policy showed that most requests for an "agreement to pay" were denied resulting in escalation of the collection process. The hardline, "all-or-nothing" approach often yielded nothing. Since expanding the agreement to pay program, collections resulting from installment payments now average $175,000.

Audit Activity Sets New Record

Revenue agents in the Taxation Division posted a record $66.7 million in assessments resulting from audits.

The computerized math audit and reasonability check of income tax returns identified an additional $3.3 million in assessments.

Property seizures for back taxes net $134,900 in March

By JOHN SANKO
Rocky Mountain News Capitol Bureau

A crackdown on tax evaders last month netted more than $134,900 in back taxes, penalties and interest after property seizures in 15 Colorado cities, state revenue officials said yesterday.

Since the start of the fiscal year on July 1, Revenue Department officials have seized more than 300 properties in the program known as "Fair Share." In the previous fisc
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businesses seized each month will have a deterrent effect on other companies who are tardy in their tax payments.

"Actually, there are two aspects in this," Kanda said. "We want to let people know we are shutting down businesses and taking a more aggressive attitude at collecting tax debts.

Computerized phones expand reach of state tax collectors

DENVER—The long arm of the state tax collector is now able to reach out and touch thousands of delinquent taxpayers thanks to the installation of compterized telephone dialing equipment.

and redials the number until the taxpayer is reached by telephone or pays his/her tax debt.

If someone answers, Auto-dialer switches the call to a phone power staff member at

to further increase the ment's ability to mak telephone contact wi payers.

Experience by both and public sector co agencies has shown

DDP Passes First Full Year of Use With Flying Colors

The 1986-87 fiscal year was the first full year of operation for the Motor Vehicle Division's Distributed Data Processing (DDP) System.

DDP is a statewide computer network that connects 60 of the state's 63 counties directly to the state's centralized computer records of motor vehicle titles and registrations. The system, which was implemented within budget and six months ahead of schedule, processed more than 5 million records, renewed about 3.5 million vehicle registrations and issued 1.5 million title certificates.

Most of this work was done manually before DDP. And those counties that had computer systems were not compatible with one another nor with the state. These factors combined with the 30,000 possible combinations of variables that exist in Colorado vehicle registration fee requirements produced an average of 17,500 paperwork errors a month for Department of Revenue employees to correct. This created a six-month lag in updating county account information, which caused special problems for law enforcement officers who need current vehicle registration information for investigations.

Today, the number of errors averages 20 per month. All county records are updated within 30 days. And information "on-line" enables counties to provide law enforcement agencies with current vehicle registration information within 24 hours in most cases.

Technological Advances Aid Taxpayers Who Need Help

Despite budget-driven staff cutbacks and the closure of a district office in Salida, the Taxpayer Service Division provided direct assistance to a record 879,977 taxpayers.

Installation of a computerized system to manage in-coming telephone inquiries played a large role in enabling a lean staff to answer 704,105 calls—71,000 more than in 1985-86. The new system automatically directs calls to open lines and provides detailed management reports to allow for optimal use of personnel resources.

Expanded efforts to recruit, train and place volunteers who help low-income elderly and handicapped taxpayers complete their tax forms supplemented employee efforts to provide walk-in assistance to 175,872 taxpayers—30,000 more than in 1985-86.

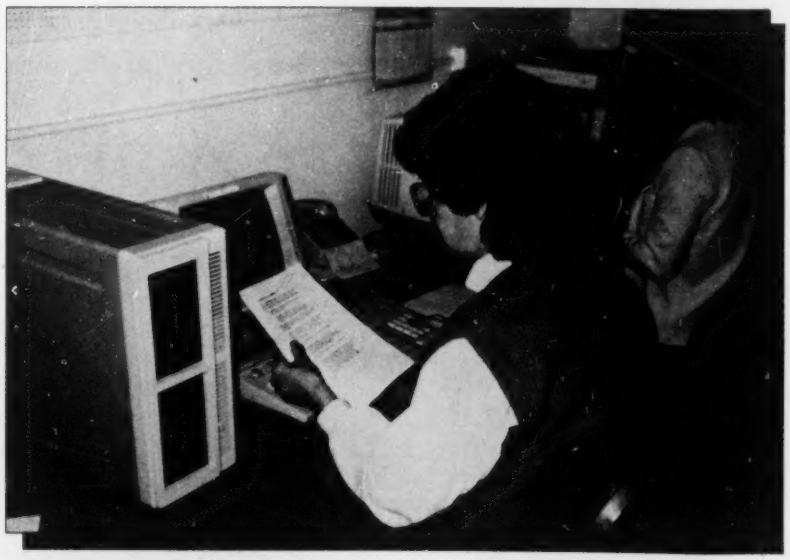
Colorado First to Computer-link Emissions and Registrations

During the 1986-87 fiscal year, the Motor Vehicle Division also completed all preparatory work needed to implement on July 1, 1987 a new requirement that vehicles subject to emissions standards pass the emissions test in order to be registered.

A key component of this project was installation of automated emissions testing equipment at all test locations. The equipment greatly reduces the potential for human error and fraud in the testing process. Computerized records of test results and stickers issued enabled Colorado to become the first state in the nation using a fully computerized testing system linked to the registration process.

Automation Improves Internal Programs

Automation was also used to improve the efficiency of many aspects of the department's day-to-day functions. For example, a study conducted during the year revealed that 40,889 staff hours were time displaced through expanded use of PCs and mini-computers under the Office Automation Program. The introduction of desktop publishing in the Graphics Section provided the department with more control over the quality of its forms and publications . The Taxation Division programmed a personal computer to automate the audit selection process as a means to concentrate resources more effectively. A new software program installed in the Mailroom enabled the department to enhance its use of postage discounts. Overall, automation has allowed the department to produce more work in less time, often handling increased volumes of work without additional resources.



TOTAL COLLECTIONS AND COST OF ADMINISTRATION Fiscal Years Ended June 30

Fiscal Year	Collections	Administration	Cost as Percent of Collections
1987	$2,915,400,097	$55,215,389 [1]	1.89
1986	2,730,411,015	52,345,260 [1]	1.92
1985	2,724,137,001	47,429,124 [1]	1.74
1984	2,558,429,143	39,681,563 [1]	1.55
1983	2,171,210,764	36,450,113 [1]	1.68
1982	2,105,334,789	34,108,900 [1]	1.62
1981	1,828,648,990	31,519,225 [1]	1.72
1980	1,784,397,422	28,626,742 [1]	1.60
1979	1,638,174,767	26,032,899 [1]	1.59
1978	1,411,263,900	23,960,846 [1]	1.70
1977	1,224,978,639	23,614,713	1.93
1976	1,090,868,629	21,649,615	1.98
1975	958,351,779	20,482,654	2.14
1974	854,391,541	18,118,832	2.12
1973	737,573,301	14,960,980	2.03
1972	652,525,833	13,742,165	2.11
1971	559,220,247	12,641,268	2.26
1970	504,987,630	10,979,785	2.17
1969	438,133,000	9,782,513	2.23
1968	388,073,705	8,488,615	2.19
1967	361,608,819	7,568,569	2.09
1966	341,131,698	7,042,097	2.06
1965	275,029,851	6,634,689	2.41
1964	256,418,095	6,941,906	2.71
1963	239,711,673	6,845,695	2.86
1962	235,636,762	6,281,795	2.67
1961	214,163,195	5,803,916	2.71
1960	185,723,899	4,921,027	2.65
1959	170,843,917	4,177,351	2.44
1958	154,632,934	3,810,035	2.46
1957	142,819,603	3,422,163	2.40
1956	135,025,686	3,034,445	2.24
1955	122,387,571	2,774,717	2.26
1954	107,284,438	2,332,227	2.17
1953	103,692,083	2,017,181	1.95
1952	99,338,309	1,815,794	1.83
1951	94,338,110	1,678,758	1.78
1950	84,845,575	1,559,930	1.83

[1] Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30 1986	1987	Percent of 1987 Total Collections	Percentage Change in Collections
TAXES:				
Property:				
MV Specific Ownership "A"	**$9,010,312.67**	**$7,532,715.29**	**0.26**	**-16.40**
Sales, Use, Excise & Gross Receipts:				
Alcoholic Beverage	$23,832,235.61	$23,172,780.40		
Cigarette Tax	51,473,545.67	65,004,472.08		
Tobacco Product Tax	.00	1,956,525.44		
Sales Tax	665,747,684.31	652,488,834.52		
Use Tax	73,428,514.74	69,369,148.83		
Tourism Promotion	3,581,786.76	3,912,166.38		
Gasohol	12,931,452.41	617,042.63		
Motor Fuel	158,447,400.81	258,384,144.69		
Special Fuel	26,245,181.81	36,472,529.48		
Subtotal	**$1,015,687,802.12**	**$1,111,377,644.45**	**38.12**	**+ 9.42**
Income Tax:				
Estimated	$204,026,050.79	$235,586,710.68		
Cash	151,960,530.89	174,836,503.62		
Withholding	1,012,318,828.16	1,039,274,732.12		
Subtotal	**$1,368,305,409.84**	**$1,449,697,946.42**	**49.73**	**+ 5.95**
Estate, Inheritance, and Gift Taxes:				
Estate Tax	$13,464,816.28	$18,577,945.85		
Inheritance Tax	173,797.69	109,090.41		
Inheritance Filing Fee	37,112.40	7,501.85		
Gift Tax	2,783.58	19,964.80		
Subtotal	**$13,678,509.95**	**$18,714,502.91**	**0.64**	**+36.82**
Severance Taxes:				
Estimated Tax and Withholding	**$28,431,386.98**	**$24,453,798.81**	**0.84**	**-13.99**
LICENSES, PERMITS AND FEES:				
Motor Vehicle:				
Special Laden Weight Registration Fee	$.00	$569,951.86		
Gross Ton Mile Tax	30,806,427.59	32,729,136.56		
Motor Vehicle Licenses	29,555,976.02	30,121,526.17		
Emissions	3,894,366.77	4,427,134.07		
Subtotal	**$64,256,770.38**	**$67,847,748.66**	**2.33**	**+ 5.59**
Motor Vehicle Operators:				
Operators and Chauffeurs Licenses	**$5,817,058.51**	**$4,022,071.28**	**0.14**	**-30.86**

continued on next page

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30 1986	1987	Percent of 1987 Total Collections	Percentage Change In Collections
Regulatory and Business:				
Bedding Inspection Fees	$32,224.87	$30,373.51		
Boiler Inspection Fees	417,513.53	453,491.00		
Cigarette Licenses	675.10	720.00		
Commercial Driving Instructor Licenses	1,260.00	1,135.00		
Commercial Driving School Licenses	650.00	850.00		
Fluid Milk Sanitation Licenses	260.00	400.00		
Hospital and Nursing Home Licenses	16,860.00	16,375.00		
Liquor Licenses	498,198.96	508,989.05		
Liquor Licenses - 85% City	1,516,307.55	1,532,642.90		
Liquor Licenses - 85% County	393,410.99	401,143.50		
MV Dealers and Salesman Licenses	1,127,995.00	870,625.00		
MV Manufacturers Licenses	122,750.00	100,050.00		
Pet Shop and Kennel Licenses	11,030.00	10,070.00		
Produce Licenses	167,490.00	146,415.00		
Psittacine Bird License Fees	3,600.00	4,040.00		
Public Utilities Motor Carrier Fees	234,974.55	217,132.22		
PUC Utility Supervision	3,636,365.09	3,720,180.23		
Restaurant Lic. & Inspection Fees	252,185.00	252,407.00		
Special Fuel Distributors License	1,165.00	590.00		
Special Fuel Permits	94,037.75	82,002.08		
Store Licenses	1,704,053.77	295,310.45		
Tobacco Products License Fee	.00	1,146.28		
Trade Names	306,833.04	273,285.91		
Subtotal	**$10,539,840.20**	**$8,919,374.13**	**0.31**	**-15.37**
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	$78,182,102.61	$77,287,567.68		
City Sales Tax	64,377,746.38	67,967,445.81		
County Sales Tax	56,672,169.74	58,525,061.74		
MV Financial Responsibility	91,729.19	111,798.05		
MV Penalty Assessments	2,523,481.48	4,094,845.44		
Order of Reinstatement	722,171.95	803,492.96		
Revenue Department Services	3,614,435.72	3,709,206.55		
Sales of Equipment, Books	5,904.25	3,938.50		
Other Miscellaneous Receipts	8,494,182.95	10,330,937.93		
Subtotal	**$214,683,924.27**	**$222,834,294.66**	**7.64**	**+ 3.80**
GRAND TOTAL OF GROSS COLLECTIONS	**$2,730,411,014.92**	**$2,915,400,096.61**	**100.00**	**+ 6.78**

REFUNDS AND NET COLLECTIONS BY SOURCE Fiscal Year Ended June 30, 1987

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	$7,532,715.29	$5,598,189.07 [1]	$1,934,526.22
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	$23,172,780.40	$157.04	$23,172,623.36
Tobacco Product Tax	1,956,525.44	4,152.21	1,952,373.23
Cigarette Tax	65,004,472.08	16,623,973.50 [2]	48,380,498.58
General Sales	652,488,834.52	2,711,642.35	649,777,192.17
.5% Emer.Fund Sales & Use Tax	.00	.00	.00
Gasohol	617,042.63	539.12	616,503.51
Motor Fuel	258,384,144.69	3,645,258.43	254,738,886.26
Special Fuel	36,472,529.48	50,042.03	36,422,487.45
Use Tax	69,369,148.83	497,718.56	68,871,430.27
Litter Assessment	.00	.00	.00
Tourism Promotion	3,912,166.38	18,110.90	3,894,055.48
Subtotal	$1,111,377,644.45	$ 23,551,594.14	$1,087,826,050.31
Income Tax:	$1,449,697,946.42	$289,698,142.64	$1,159,999,803.78
Estate Tax:	$18,714,502.91	$459,665.25	$18,254,837.66
Severance Taxes:	$24,453,798.81	$12,882,647.33	$11,571,151.48
Licenses, Permits and Fees:			
Motor Vehicle			
Gross Ton Mile	$32,729,136.56	$929,427.81	$31,799,708.75
Vehicle Licenses	30,121,526.17	2,225.64	30,119,300.53
Emissions and Safety Inspections	4,427,134.07	6,825.27	4,420,308.80
Special Laden Weight Reg. Fee	569,951.86	670.00	569,281.86
Subtotal	$67,847,748.66	$939,148.72	$66,908,599.94
Motor Vehicle Operators:	$4,022,071.28	$495.00	$4,021,576.28
Regulatory and Business:	$8,919,374.13	$24,689.10	$8,894,685.03
Other Receipts:			
Regional Transportation District			
Sales Tax	$77,287,567.68	$ 77,351,530.05 [1]	$(63,962.37)
City Sales Taxes	67,967,445.81	67,422,792.56 [1]	544,653.25
County Sales Taxes	58,525,061.74	58,194,728.02 [1]	330,333.72
All Other	19,054,219.43	4,724,099.30	14,330,120.13
Subtotal	$222,834,294.66	$207,693,149.93	$15,141,144.73
TOTAL	**$2,915,400,096.61**	**$540,847,721.18**	**$2,374,552,375.43**

[1] Reflects amounts apportioned during the fiscal year to cities, counties and the Regional Transportation District as applicable.

[2] Includes $15,913,103.89 distributed to cities and counties.

GROSS COLLECTIONS AND COST OF ADMINISTRATION BY FUND AND BY TAX SOURCE

Fiscal Year Ended June 30, 1987

Tax Source [1]	Gross Collections	Cost of Administration	Cost as Percent of Collections
General Fund:			
Alcoholic Beverages [2]	$25,615,555.85	$ 1,024,778.90	4.00
Sales, Use and Cigarette [2] [3]	792,733,013.53	8,706,316.41	1.10
Income Tax	1,449,697,946.42	12,873,625.92	0.89
Estate Tax [2]	18,714,502.91	189,889.17	1.01
Regulatory and Business Licenses, Permits and Fees	6,200,888.38	503,238.53	8.12
Other Receipts [4]	996,263.32	290,935.31	29.20
Total General Fund	$2,293,958,170.41	$23,588,784.24	1.03
Highway Users Fund:			
Mileage and Fuel Taxes [5]	$329,514,457.38	$ 1,882,560.85	0.57
Motor Vehicle Registrations [6]	39,978,738.80	1,029,975.62	2.58
Operators Licenses and Control [7]	8,580,638.28	13,234,827.72	154.24
All Other Motor Vehicle [8]	4,719,458.10	511,215.62	10.83
Ports of Entry [9]	.00	6,174,858.42	-
Total Highway Users Tax Fund [10]	$382,793,292.56	$22,833,438.23	5.96
Other Collections:			
Special Funds [11]	$10,414,759.60	$ 8,143,582.24	78.19
Severance Taxes [12]	24,453,798.81	649,584.16	2.66
City, County and Regional Transportation District Sales Taxes [13]	203,780,075.23	.00	-
Total Other Collections	$238,648,633.64	$ 8,793,166.40	3.68
Grand Total	**$2,915,400,096.61**	**$55,215,388.87**	**1.89**

1/ Taxes listed include related licenses, fees, etc.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Does not reflect sales tax transfer to Highway Users Tax Fund of $40,000,000
4/ Includes miscellaneous collections, voter registration and debt collection.
5/ Includes gross ton mile, gasoline and special fuel taxes.
6/ Includes vehicle registrations and licenses, and specific ownership 'A' tax.
7/ Includes drivers' licenses, driving instructors and school licenses, driver improvement, accident records, financial responsibility, driver hearings and motor vehicle enforcement, master files and traffic safety.
8/ Includes penalty assessments and miscellaneous collections.
9/ Collections at Ports of Entry are included in mileage and fuel tax amounts.Includes motor carrier safety program.
10/ Does not reflect sales tax transfer to Highway Users Tax Fund or related costs.
11/ Includes motor vehicle emissions and inspections, motor vehicle dealers administration, lottery, distributive data processing titles and ownership tax.
12/ Administrative costs are General Fund expenditures.Includes mineral audit costs.
13/ Administrative costs are included in General Fund - Sales, use and cigarette and tourism costs.

ADMINISTRATIVE EXPENDITURES BY PURPOSE Fiscal Year Ended June 30, 1987

Personal Services	$43,085,694
Operating	8,712,144
Total	$51,797,838
Capital Outlay	3,417,551
TOTAL ADMINISTRATIVE EXPENSES	**$55,215,389** [1]

[1] Includes federal funds in the amount of $837,000.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS Fiscal Year Ended June 30, 1987

Number of Tax Section	Annual Audits [1]	Assessments	Refunds	Net
Field Audits [2]	10,606 [3]	$66,707,544	$ 3,273,289	$ 63,434,25
Office Audits	10,206 [3]	8,358,988	3,617	8,355,371
Fair Share	38,100	18,135,787	—	18,135,787
Taxpayer Service:				
Income Tax	23,139	595,501	14,107,264	(13,511,763)
Sales, Use Withholding and Cigarette Tax	5,078	195,225	4,068,279	(3,873,054)
Mileage & Fuel Tax	4,347	400,539	655,520 [4]	(254,981)
Severance Tax	370	60,304	1,524,349	(1,464,045)
GRAND TOTALS	**91,846**	**94,453,888**	**23,632,318**	**70,821,570**

[1] For statistical purposes, audits of taxpayers' records for varying periods of timeare annualized.
Income tax: 1 return = 1 annual audit;
All others: 12 monthly or 4 quarterly returns = 1 annual audit.

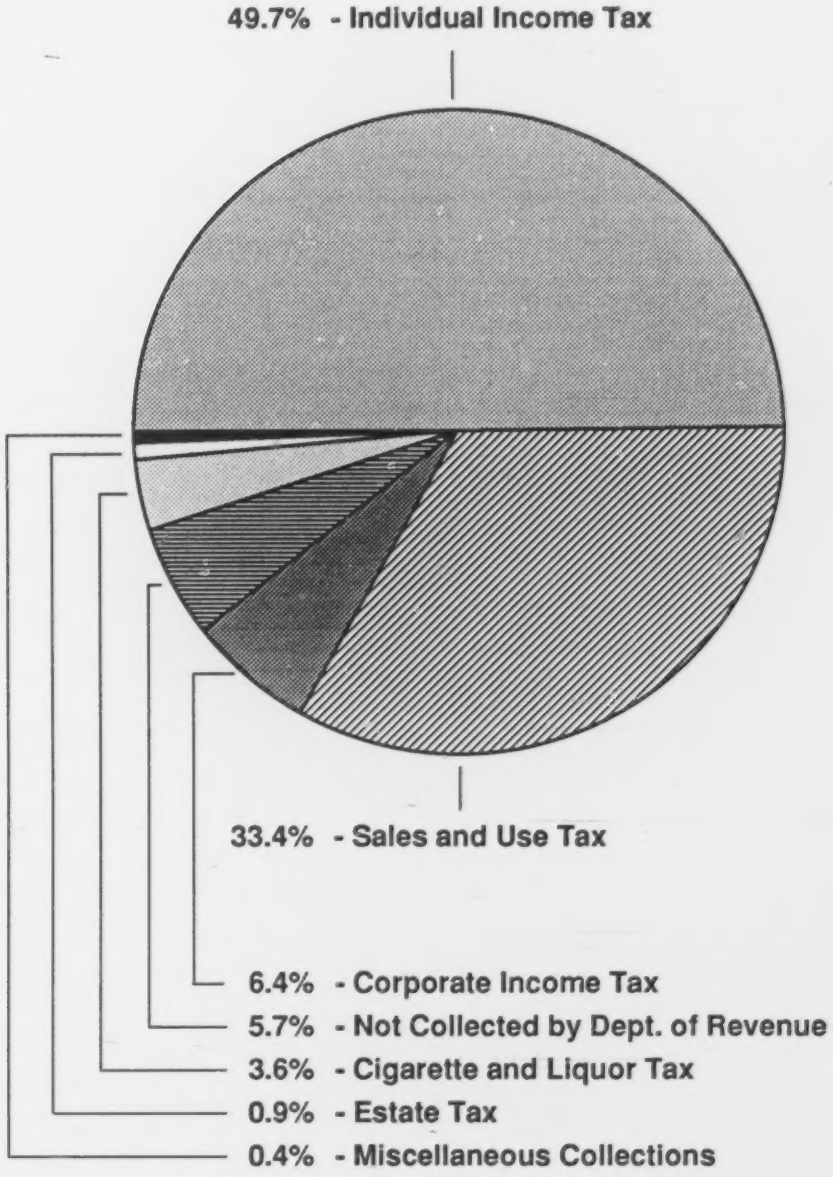
[2] Corporate audits and general audits merged as of July 1, 1977 to form Field Audits. Figures shown are the combined figures of these former two sections.

[3] Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

[4] Does not include refunds for off-highway use totaling $3,627,445 or bond refunds totaling $268,741.

FY 87 NET GENERAL FUND REVENUE

Administered by Department of Revenue

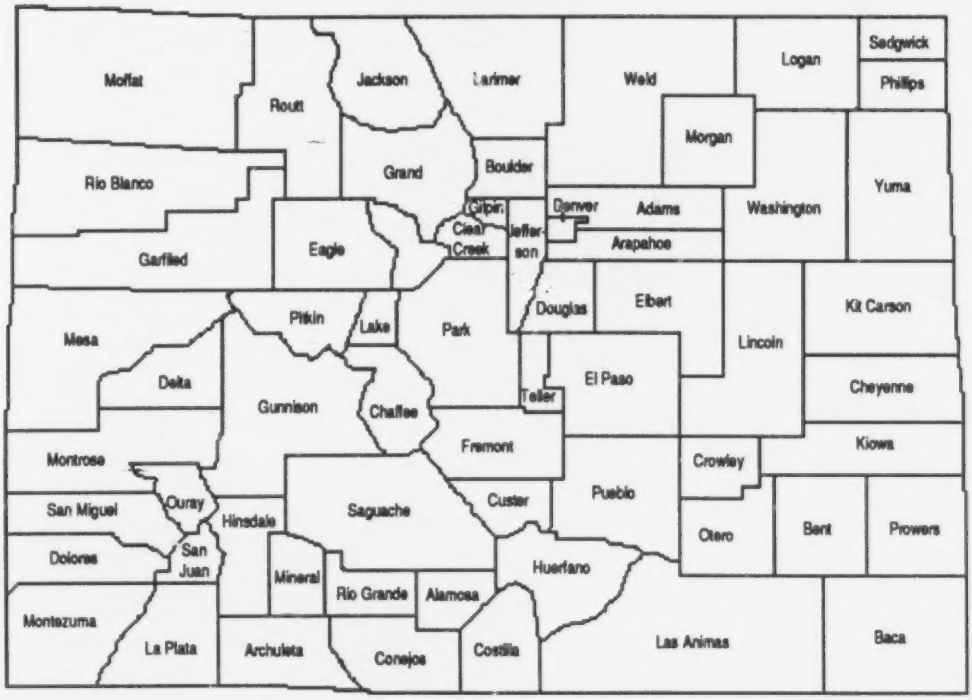

49.7% - Individual Income Tax
33.4% - Sales and Use Tax
6.4% - Corporate Income Tax
5.7% - Not Collected by Dept. of Revenue
3.6% - Cigarette and Liquor Tax
0.9% - Estate Tax
0.4% - Miscellaneous Collections

POPULATION BY COUNTY

County	Census 1970 [1]	Census 1980 [1]	July 1, 1986 [2]
Adams	185,789	245,944	269,043
Alamosa	11,422	11,799	12,726
Arapahoe	162,142	293,621	385,221
Archuleta	2,733	3,664	5,367
Baca	5,674	5,419	4,524
Bent	6,493	5,945	5,785
Boulder	131,889	189,625	213,527
Chaffee	10,162	13,227	12,388
Cheyenne	2,396	2,153	2,389
Clear Creek	4,819	7,308	7,910
Conejos	7,846	7,794	8,219
Costilla	3,091	3,071	3,346
Crowley	3,086	2,988	3,300
Custer	1,120	1,528	2,154
Delta	15,286	21,225	22,979
Denver	514,678	492,365	514,950
Dolores	1,641	1,658	1,562
Douglas	8,407	25,153	41,301
Eagle	7,498	13,320	19,166
Elbert	3,903	6,850	8,723
El Paso	235,972	309,424	380,025
Fremont	21,942	28,676	29,904
Garfield	14,821	22,514	25,543
Gilpin	1,272	2,441	2,848
Grand	4,107	7,475	9,685
Gunnison	7,578	10,689	11,880
Hinsdale	202	408	399
Huerfano	6,590	6,440	7,285
Jackson	1,811	1,863	1,603
Jefferson	235,368	371,753	419,715
Kiowa	2,029	1,936	1,852
Kit Carson	7,530	7,599	7,668
Lake	8,282	8,830	6,671
La Plata	19,199	27,195	30,180
Larimer	89,900	149,184	174,636
Las Animas	15,744	14,897	14,188
Lincoln	4,836	4,663	4,504
Logan	18,852	19,800	19,045
Mesa	54,374	81,530	86,304
Mineral	786	804	736
Moffat	6,525	13,133	11,934
Montezuma	12,952	16,510	17,417
Montrose	18,366	24,352	25,248
Morgan	20,105	22,513	21,988
Otero	23,523	22,567	22,015
Ouray	1,546	1,925	1,867
Park	2,185	5,333	6,213
Phillips	4,131	4,542	4,580
Pitkin	6,185	10,338	13,029
Prowers	13,258	13,070	13,868
Pueblo	118,238	125,972	128,671
Rio Blanco	4,842	6,255	5,791
Rio Grande	10,494	10,511	11,808
Routt	6,592	13,404	14,428
Saguache	3,827	3,935	4,048
San Juan	831	833	784
San Miguel	1,949	3,192	3,792
Sedgwick	3,405	3,266	2,974
Summit	2,665	8,848	14,298
Teller	3,316	8,034	10,975
Washington	5,550	5,304	5,151
Weld	89,297	123,438	137,271
Yuma	8,544	9,682	9,717
STATE TOTALS	**2,209,596**	**2,889,735**	**3,267,118**

[1] Official U.S. Census tabulation.
[2] Preliminary July 1, 1986 estimates by the Division of Local Government, Demographic Section. Sum of items may not equal total because of rounding.

COLORADO



DRIVER LICENSE OFFICES
(Full-time)

ALAMOSA
ARVADA
AURORA
AURORA
BASALT
BOULDER
BRIGHTON
BURLINGTON
CANON CITY
CASTLE ROCK
CHEYENNE WELLS
COLORADO SPGS
CORTEZ
CRAIG
DELTA
DENVER
DURANGO
FT. COLLINS
FT. MORGAN
GLENWOOD SPGS
GRAND JUNCTION
GREELEY
GUNNISON
HOLYOKE
HUGO
LA JUNTA
LAKEWOOD
LAMAR
LEADVILLE
LITTLETON
LONGMONT
LOVELAND
MONTE VISTA
MONTROSE
PUEBLO
SECURITY
SPRINGFIELD
STEAMBOAT SPGS
STERLING
THORNTON
TRINIDAD

PORTS OF ENTRY
(Permanent ports and mobile units)

CRAIG
DUMONT
DENVER
ALAMOSA
TRINIDAD
LIMON
FT. MORGAN
PLATTEVILLE
CORTEZ
DURANGO
LOMA
FT. GARLAND
LAMAR
MONUMENT
BRUSH
FT. COLLINS

TAXPAYER SERVICE DISTRICT OFFICES

FT. COLLINS
GLENWOOD SPGS
COLORADO SPGS
PUEBLO
ALAMOSA
GREELEY
DENVER
GRAND JUNCTION
DURANGO

TAXATION DISTRICT OFFICES

FT. COLLINS
PUEBLO
COLORADO SPGS
GRAND JUNCTION

LOTTERY OFFICES

PUEBLO
FT. COLLINS
GRAND JUNCTION
DENVER

COLLECTIONS AND COMPLIANCE DISTRICT OFFICES

FT. COLLINS
PUEBLO
COLORADO SPGS
GREELEY
DURANGO
DENVER
GRAND JUNCTION
GLENWOOD SPGS
SAGUACHE

LEGISLATIVE DIGEST

LEGISLATIVE DIGEST

Summary of Senate (S.B.) and House Bills (H.B.) pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-Sixth General Assembly, 1987 First Regular Session. Statutory references are from the Colorado Revised Statutes.

ADMINISTRATION:

S.B. 50 **Financial responsibility requirements - regulated commercial activities - alternatives - liens to secure taxes.** Alters the form of financial responsibility that is required for various types of licensees and agents as a condition to licensure or authority to conduct business or perform duties in this state. Depending upon the particular type of licensee or agent, offers the following alternatives to the requirement of filing a bond as evidence of financial responsibility: Evidence of a savings account, deposit, or certificate of deposit or an irrevocable letter of credit. Specifies certain criteria for an irrevocable letter of credit. Eliminates the requirement of any form of evidence of financial responsibility for other types of regulated entities.

Provides for the imposition of liens for nonpayment of excise taxes on alcoholic beverages, fermented malt beverages, gasoline, and special fuels.

Creates the licensed agent recovery reserve to replace the bond requirement for licensed lottery sales agents. Specifies that reserve shall be financed by a fee assessed upon each licensed sales agent, the amount of the fee and the frequency with which it shall be collected to be established by the Colorado lottery commission's rules and regulations. Provides that payments be made from the licensed agent recovery reserve to the lottery fund when a licensed sales agent has failed to remit moneys owed to the lottery. Permits the director of the state lottery division to initiate license revocation proceedings against the licensee if a payment is made out of the fund.

Permits the distributor or refiner of gasoline or the distributor of special fuel who has been licensed for a specified number of years and who, during that time period, has not been delinquent in the payment of the excise taxes imposed on him to forego filing a bond or other evidence of financial responsibility as a condition of licensure. Reinstates the requirement for a form or financial responsibility if such license becomes delinquent in his tax payments.

Effective July 1, 1987. Adds 11-35-101.5; 12-46-111.5; 12-47-127.5; 12-55.5-202(9); 12-60-112(2.5); 24-35-219; 39-27-104(2.5); 39-27-105.5; 39-27-204(4.5), (6); 39-27-205.5. Amends parts of Title 10, Title 11, Title 12, Title 24, Title 33, Title 35, Title 37, Title 39, and Title 42. Repeals and reenacts 42-3-126(4). Repeals 12-46-111(8); 12-47-127(7); 12-55.5-105(1)(d); 35-14-109(2); 42-3-125(4).

H.B. 1036 **Delinquent taxes - collection from Colorado residents - contracts for collection services.** Authorizes the executive director of the department of revenue to contract with 2 or more debt collection agencies or attorneys for collection of taxes, penalties, and interest from Colorado residents whose taxes are more than 12 months overdue. Requires the collection agency to file a bond of between $100,000 and $500,000, with a fidelity and surety insurance corporation as surety, to guarantee compliance with the terms of the contract.

Effective July 10, 1987. Adds 39-21-114(8)(b.5). Amends 39-21-114(8)(b), (8)(c), (8)(d).

H.B. 1362 **Regional transportation district - department of revenue to retain moneys for costs of collecting and administering sales tax.** Provides that the net cost to the department of revenue of collecting and administering any sales tax imposed by the regional transportation district shall be retained by the department from the moneys collected from any such sales tax. Specifies that the cost of collecting and administering such sales tax shall be the audited net incremental cost thereof reduced by the amount of interest earned on such sales tax collections prior to distribution to the district.

Effective January 1, 1988. Amends 32-9-119(2)(c)(II).

ALCOHOLIC BEVERAGES

S.B. 94 **Wine - interstate shipment to adult Colorado residents.** Allows an adult resident of another state or a holder of an alcoholic beverage license in another state to ship not more than 2 cases of wine per month (not exceeding 9 liters per case) for personal use to any adult in Colorado if the state in which such adult or licensee is a resident allows similar wine shipments to its adult residents from Colorado. Provides that such shipments of wine to Colorado do not constitute a sale in Colorado. Requires that shipping containers of such wine shipments into or out of Colorado shall be labeled to forbid delivery to minors or intoxicated persons.

Prohibits adult residents or holders of alcoholic beverage licenses in states other than Colorado from advertising in Colorado the availability of products by shipment to Colorado. Requires orders for wine shipments to be made by the purchaser in person at the licensed premises of the seller.

Effective May 16, 1987. Adds 12-47-126.5.

S.B. 222 **Liquor licenses - hearings - representation.** Requires state and local licensing authorities to consider evidence submitted by the principal or representative of a school located within 500 hundred feet of the premises for which an application for a license to sell fermented malt beverages has been made and allows the principal or representative of any such school

to present evidence and to cross-examine witnesses at a public hearing on an application for any other type of license to sell alcoholic beverages for which a public hearing is required.

Effective June 20, 1987. Adds 12-47-136(5)(b)(IV). Amends 12-46-117(4)(b).

H.B. 1034 **Beer and liquor licenses - payment of fine in lieu of license suspension.** Allows the state or local licensing authority under the "Colorado Beer Code" and the "Colorado Liquor Code" to accept payment of a fine by a retail licensee in lieu of having his license suspended for all or part of the suspension period if: The public welfare would not be impaired by permitting the retail licensee to operate during the suspension period and the payment of the fine would achieve the desired disciplinary purposes; the loss of sales which the retail licensee would incur had the suspension taken effect can be determined with reasonable accuracy; and the amount of the fine imposed in lieu of suspension equals 20% of the retail licensee's gross revenues from the sales of beverages containing alcohol, but such fine shall not be less than $200 nor greater than $5,000.

Provides that the fines collected by the local licensing authority shall be paid into the general fund of the authority and that the fines collected by the state licensing authority shall be credited to the general fund of the state. Requires the state and local licensing authority to annually report to the general assembly all actions taken to impose fines, suspensions, and revocations.

Repeals the statutory provisions on July 1, 1990.
Effective April 16, 1987. Adds 12-46-107(5) to (11); 12-47-110(3) to (9).

H.B. 1320 **Legal drinking age - grandfather clause - criminal penalty - expungement of record.** Raises the legal age to purchase, possess, use, sell, or dispense fermented malt beverages from 18 years of age to 21 years of age. Amends the penalty provisions on the purchase, the possession, and the posting of notice with regard to fermented malt beverages. Exempts any person who is 18 years of age or older on July 29, 1987, from the increase in the legal drinking age and allows such person to continue to drink fermented malt beverages.

Requires the legal drinking age to be lowered to 19 years of age if the United States congress repeals the federal mandate which requires a legal drinking age of 21 or if the United States supreme court declares such provision to be unconstitutional or otherwise invalid.

Provides that any person who is 18 years of age or younger on or after July 30, 1987, and who illegally possesses a fermented malt beverage shall be punished by a fine or not less than $25 nor more than $100. Allows any person who reaches 18 years of age on or after July 30, 1987, and who has been convicted for possessing fermented malt beverages to have the conviction expunged from his record if, in the succeeding 2 years, no further alcohol related convictions have occurred.

Effective July 30, 1987. Adds 12-46-112(5); 12-46-112.5(5); 12-46-112.7; 12-46-114(4.5). Amends 12-46-112(1)(a), (1)(b)(I), (1)(b)(II), (1)(c) to (1)(e), (1)(g), (2)(b); 12-46-112.5(3)(a)(I), (4)(a)(I); 12-46-114(3), (4); 12-47-126 IP(1).

H.B. 1353 **Increase in moneys available to fund state expenditure priorities - restructuring of programs and revenues-liquor enforcement portion.** Restructures, reduces or eliminates various state programs and functions.

Liquor Enforcement Division. Provides that functions and activities of the department of revenue in connection with the regulation of alcoholic and fermented malt beverages are subject to available appropriations, but that the department continues to be obliged to perform its statutory responsibilities at the level of funding provided. (See H.B. 1375)

Effective July 1, 1987.

H.B. 1361 **Legal drinking age - penalty for failure to post notice.** Sets a maximum fine of $300 for the class 2 petty offense of failure of a person licensed to sell fermented malt beverages to post notice concerning the legal drinking age.

Effective July 30, 1987. Amends 12-46-114(3).

H.B. 1375 **Liquor and beer codes - level of enforcement subject to available appropriations.** Provides that functions and activities of the department of revenue in connection with the regulation of alcoholic and fermented malt beverages are subject to available appropriations, but that the department continues to be obligated to perform its statutory responsibilities at the level of funding provided and continues to be the final interpretive authority on persons licensed under this article and under rules and regulations promulgated thereunder as wholesalers, manufacturers, importers, and public transportation system licensees.

Effective July 11, 1987. Adds 12-47-119; 12-47-144.

APPROPRIATIONS

S.B. 156 **Hazardous materials - transportation by motor vehicles - permits and routes - appropriation.** Creates the "Hazardous Materials Transportation Act of 1987". Authorizes and directs the chief of the Colorado state patrol to promulgate rules and regulations for the administration of the act.

Identifies the persons authorized, including certified port of entry officers, to enforce the provisions of the act and allows

those persons to issue civil penalty assessments for violations of the act and, in lieu thereof, warning citations. Authorizes local governments to adopt regulations, ordinances, and penalties which are no more stringent than state law or regulations. Creates a hazardous materials safety fund in the state treasury.

Establishes a permit system for the transportation of hazardous materials. Exempts federal government vehicles and farm machinery from the requirements of the permit system. Establishes a fee schedule for the permits based on the number of vehicles operated. Prohibits local governments from establishing permit or fee systems for transportation of hazardous materials.

Authorizes the Colorado state patrol to designate routes for persons transporting hazardous materials and allows local governments to petition the state patrol for hazardous materials route designations. Establishes penalties for deviations from authorized routes and establishes civil and criminal penalties for violations of the act.

Appropriates the following moneys out of the hazardous materials safety fund for implementation of the act: $176,986 and 8.0 full time employees (FTE) to the department of revenue for allocation to the port of entry division; $51,108 and 2.0 FTE to the department of regulatory agencies for allocation to the public utilities commission; $304,927 and 11 FTE to the department of public safety for allocation to the Colorado state patrol; $200,000 to the department of public safety for allocation to the Colorado safety institute; $25,000 to the state department of highways; and $200,000 to the department of public safety.

Effective July 1, 1987. Adds 43-6 (entire article); 24-1-128.6(2)(g); 24-33.5 (entire part 13). Amends 25-15-307(2); 30-15-401(3); 42-4-608(5.5); 42-8-104(2). Repeals 24-42-105.

S.B. 188 **Supplemental appropriation - department of revenue.** Amends the 1986 general appropriation act to decrease the total appropriation to the department. Increases the cash funds portion of the appropriation and reduces the general fund portion. Adds a footnote indicating that emission inspection forms are to be purchased from the division of correctional industries.

Effective April 3, 1987.

S.B. 218 **General appropriation act - "long bill".** Makes appropriations for the expenses of the executive, legislative, and judicial departments of state government for the fiscal year beginning July 1, 1987. Sets the grand total of the operating budget at $4,078,667,735, of which $2,062,670,005 is from the general fund, $1,160,217,391 is from cash funds, and $855,780,339 is from federal funds. Transfers $45,132,485 to the capital construction fund, of which $17,500,000 is from the lottery fund and $27,632,485 is from the general fund. Appropriates $149,929,655 for capital construction, of which $50,340,793 is from the capital construction fund, $38,310,666 is from cash funds, and $61,278,196 is from federal funds.

Amends the 1986 general appropriation act to increase the total appropriations to the departments of agriculture, highways, and the treasury.

Effective June 22, 1987.

S.B. 238 **Severance tax receipts - temporary diversion of state share to general fund.** For the fiscal year 1987-88, credits gross receipts to the general fund which would otherwise be credited to the state severance tax trust fund.

Effective July 1, 1987. Adds 39-29-108(4).

H.B. 1350 **Highway users tax fund - diversion of general fund revenues.** Repeals provisions of law requiring that a portion of sales and use tax revenues attributable to sales or use of vehicles and related items be credited to the highway users tax fund rather than the general fund.

Provides for the transfer of up to $40 million in fiscal year 1987-88 from the general fund to the highway users tax fund out of state income tax revenues attributable to federal tax reform. Provides that the following obligations would have to be satisfied out of state income tax revenue attributable to federal tax reform before the transfer could be made: Amounts in excess of general fund revenues required to pay general fund appropriations for fiscal year 1987-88; the reserve for 1987-88; and the amount required to restore the Colorado water conservation board construction fund and the severance tax trust fund as provided by law.

Appropriates $30 million of general fund revenues to the highway users tax fund for the fiscal year 1988-89. Appropriates $10 million of general fund revenues to the highway users tax fund for each of the fiscal years 1989-90 and 1990-91.

Provides for the allocation of general fund revenues appropriated to the highway users tax fund among the state highway fund, counties, and municipalities.

Effective July 1, 1987. Adds 24-75-215; 43-4-205(8) to (12). Amends 39-26.1-111(2); 43-4-202(1); 43-4-206 IP(1); 43-4-207(1); 43-4-208(1), (6)(a); 24-75-201.1(1)(c)(III). Repeals and reenacts 39-26-123. Repeals 43-4-205(3), (4).

H.B. 1353 **Increases in moneys available to fund state expenditure priorities-restructuring of programs and revenues.** Restructures, reduces or eliminates various state programs and functions and provides for additional state revenues in order to increase the amount of moneys available to fund the following 1987 state expenditure priorities: Support of public schools and higher education, promotion of economic development, and capital construction.

Diversion of State's Share of Severance Tax to General Fund. For the fiscal year 1987-88, credits gross receipts to the general fund which would otherwise be credited to the state severance tax trust fund. (See S.B. 238)

CIGARETTE AND TOBACCO PRODUCTS TAXES

H.B. 1072 **Cigarette and tobacco products taxes - penalties for noncompliance with reporting and payment procedures.** Imposes penalties for the failure to file required cigarette and tobacco products tax returns when due and clarifies when the penalties for the failure to pay such taxes apply.

Effective April 16, 1987. Amends 39-28-104(1); 39-28.5-106(2). Repeals and reenacts 39-28-108(2); 39-28.5-110(2).

H.B. 1127 **Cigarette tax - use of metering machines.** Requires the department to set metering machines to the number of units requested by the wholesaler and to determine the amount of the cigarette tax due as of the time of such setting.

Clarifies the time at which the tax is payable and the penalties imposed for late payment.

Effective May 1, 1987. Amends 39-28-105(2).

ESTATE

H.B. 1170 **Estate taxes - filing of return - penalties.** Clarifies provisions relating to who must file an estate tax return by specifying that if a person is not required to file a federal return such person is not required to file a Colorado return. Changes the penalty for failure to pay any tax by a specified date to $15 or 5% of the amount of the tax, whichever is greater. Requires an additional penalty for each month that the tax is not paid of 5% per month up to but not to exceed 20%. Allows the executive director to reduce or waive the penalty for reasonable cause.

Applies to estates of decedents dying on or after January 1, 1986.

Effective April 22, 1987. Amends 39-23.5-107 IP(1), (3), (4); 39-23.5-110(1), (6), (7).

INCOME TAXES

S.B. 25 **Enterprise zones - tax credit or refund - new business facility employee - health insurance.** Extends the availability of the income tax credit or refund for each additional new business facility employee employed by any taxpayer who establishes a new business facility located in an enterprise zone to each income tax year subsequent to the first full tax year. Allows an income tax credit of $200 to a taxpayer for each new business facility employee who is insured under a health insurance plan or program provided through his employer.

Allows such credit or refund only with respect to taxable years beginning prior to July 1, 1995. (See H.B. 1274)

Effective May 25, 1987. Adds 39-30-105(4). Amends 39-30-105(1), (2).

S.B. 36 **Income taxes - nongame wildlife program - voluntary contribution - postponement of expiration.** Postpones from January 1, 1988 to January 1, 1991, the automatic expiration of the statutory provisions which authorize taxpayers to designate a portion of their income tax refund to go to the nongame wildlife program.

Effective May 8, 1987. Amends 39-22-704.

H.B. 1098 **Certificate of authority requirements - excess reserves limitations.** Eliminates limitations on the amount of excess reserves which a nonprofit hospital, medical-surgical, or health service corporation may accumulate in order to conform Colorado corporate income tax treatment of such corporations to federal income tax treatment.

Effective April 22, 1987. Amends 10-16-102; 10-16-112(1)(b).

H.B. 1243 **Income taxes - financial institutions - carry forward of net operating losses.** Authorizes a financial institution to carry forward any unused portion of a net operating loss it suffers during any taxable year beginning on or after January 1, 1984, to each of the 15 years following the taxable year such loss was incurred.

Effective May 4, 1987. Adds 39-22-504(6).

H.B. 1274 **Enterprise zones - increase in number allowed - tax credit or refund - new business facility employee - incentive payment.** Increases the number of enterprise zones which may be created from 8 to 12, not more than 4 of which may be in urban areas and not more than 8 or which may be in predominantly rural areas. Provides a credit equal to 3% of the total investment made in qualified property used in an enterprise zone, to the extent such property is used in the enterprise zone for one year. Extends the availability of the income tax credit or refund for each additional new business facility employee employed by any taxpayer who establishes a new business facility located in an enterprise zone to each income tax year subsequent to the first full tax year. Allows an income tax credit of $200 for each new business facility employee insured under a health insurance plan or program provided through his employer. Permits an existing business located in a zone which adds value to agricultural commodities to receive a credit or refund of up to $500 for each additional new business facility employee. Permits local governments to negotiate with taxpayers in enterprise zones for the abatement of certain property and sales taxes.

Extends the repeal date of the enterprise zone act to 1995. (See S.B. 25)

Effective May 28, 1987. Adds 39-30-104(3); 39-30-105(3); 39-30-107.5. Amends 39-30-103(4); 39-30-105(1); 39-30-109.

H.B. 1331 **"Tax Equity Act of 1987" - income tax portion.** For taxable years commencing on or after January 1, 1987, imposes a single tax rate of 5% on the modified federal taxable income of individuals, estates, and trusts and replaces the current graduated rate of taxation on the income of individuals, estates, and trusts. In addition, imposes an alternative minimum tax of 3.75% on the modified alternative minimum taxable income of every individual, estate, and trust. Allows a credit in an amount equal to 18% of the alternative minimum tax credit allowed by federal law. Maintains current exclusions from taxable income for pensions and annuities up to $20,000 per tax year and of $2,000 per tax year for amounts received from the federal government as military retirement pay by individuals less than 55 years of age.

Provides for graduated corporate income tax rates which are scheduled to phase down to a flat rate as follows:

Tax Year Beginning on or after	But Before	Tax Rate on Colorado Net Income First 50,000	Amount over 50,000
7/1/87	7/1/88	5.5%	6.0%
7/1/88	7/1/89	5.0%	5.5%
7/1/89	7/1/90	5.0%	5.4%
7/1/90	7/1/91	5.0%	5.3%
7/1/91	7/1/92	5.0%	5/2%
7/1/92	7/1/93	5.0%	5.1%
7/1/93	-	5.0%	5.0%

Ends current tax credits for individuals for taxable years commencing on or after January 1, 1987, and limits such credits to corporations. Reinstitutes a corporate investment tax credit for tax years commencing on or after January 1, 1988, not to exceed tax liability,reduced by the special new business facility credit, or $1000.

Makes the current income tax credit for property tax, rent, heat, or fuel for the elderly a grant assistance program administered by the department of revenue rather than an income tax credit.

Effective June 22, 1987. Adds 39-22-507.5(1.5); 39-22-507.6; 39-31 (entire article). Amends 39-22-201; 39-22-202(1); 39-22-203(1)(a), IP(2), (2)(c); 39-22-204; 39-22-301(1)(b), (1)(c); 39-22-305(1); 39-22-306; 39-22-402(1)(a), (2); 39-22-403 IP(1), (1)(b), (1)(c); 39-22-404 IP(1), (1)(a), (1)(b), (1)(c)(I), (2); 39-22-407; 39-22-507.5(1)(b), (5), (8); 39-22-508.3(1); 39-22-509 IP(1); 39-22-512(5)(a)(I) to (5)(a)(II), (5)(b); 39-22-513(1), (3)(c)(I), (3)(e)(III), (4)(b), (4)(c); 39-22-601(1)(a); (3)(b), (3)(c), (4), (7), (9)(a); 39-30-106; 10-3-209(1)(d)(IV); 24-4.1-114.5; 39-3-101(1)(g)(II)(A). Repeals and reenacts 39-22 (entire part 1); 39-22-301(1)(d), (3); 39-22-304; 39-22-401; 39-22-504. Repeals 10-19-102(2); 39-22-203(1)(b), (3); 39-22-301(1.4); 39-22-402(1)(b); 39-22-403(1)(d); 39-22-405; 39-22-507.5(4), (10), (11); 39-22-512(6); 39-22-601(1)(c), (3)(c), (8).

H.B. 1355 **Revision of statutes - income tax portion.** Corporate income tax - corrects the tax rate schedule for corporations in H.B. 1331 so that the tax bracket for tax years beginning on or after July 1, 1987 for net income over $50,000 will be $2750 plus 6% of excess over $50,000 instead of $2500 plus 6% of excess over $50,000. Individual income tax - deletes reference to special credit or refund for homeowners per 39-22-123.

LOTTERY

S.B. 52 **Lottery money - use of moneys - limitation.** Limits the use of lottery money to the acquisition and development of new state recreation areas or new recreational trails, the expansion of existing state parks, state recreation areas, or recreational trails, or capital improvements of both new and existing state parks, state recreation areas, or recreational trails. Allows the use of lottery moneys for maintenance and operation of state parks, state recreational areas, or recreational trails, or any portions thereof, that have been acquired with lottery moneys.

Effective July 1, 1987. Amends 24-35-210(4)(d).

S.B. 59 **State lottery division - location of headquarters - appropriation.** Provides that the lottery division rather than the city of Pueblo shall pay the expenses of Pueblo-based lottery division facilities and that the location of such facilities shall be determined by the department of revenue. Extends to 1992 the date at which the general assembly shall review the location of state lottery division headquarters.

Appropriates $94, 668 to the department of revenue for allocation to the state lottery division to pay the expenses of the division's facilities.

Effective June 20, 1987. Amends 24-1-117(4).

H.B. 1240 **Lottery ticket sales agents - authority to retain unclaimed prize money.** Authorizes the lottery commission to allow licensed sales agents to retain unclaimed lottery prizes, as determined by the rules of the Colorado lottery commission, in trust on behalf of the state lottery division for payment to persons entitled to such prizes for 365 days, after which any unclaimed prizes shall become the property of the sales agents. Provides that any other prize money which is unclaimed after 365 days shall remain in the lottery fund.

Requires that a licensed sales agent have his license revoked upon a finding that he intentionally refused to pay a prize in his possession to the person entitled to receive it.

Effective April 16, 1987. Adds 24-35-306(2)(a)(V). Amends 24-35-212(2).

H.B. 1272 **State lottery division - continuation - powers and duties.** Continues the state lottery division until July 1, 1997. Authorizes the state auditor, in his analysis and evaluation of the division, to consider any matter of concern that he may deem necessary to improve the operation and functioning of the lottery. Repeals outdated provisions relating to rules of the division.

Effective July 7, 1987. Adds 24-35-218(1)(c)(XII). Amends 24-35-218(1)(a), (1)(b). Repeals 24-35-218(2).

MOTOR FUEL

H.B. 1110 **Gasoline and special fuels taxes - refunds of taxes erroneously paid.** Authorizes the refund of taxes erroneously paid by a distributor on gasoline and special fuels due to mistake of fact, law, or computation. Requires the application for such a refund to be made within 3 years of the date of the erroneous payment of tax.

Effective May 8, 1987. Adds 39-27-103(1.5). Amends 39-27-203.

MOTOR VEHICLE AND DRIVER'S LICENSES

S.B. 12 **Safety belt systems - mandatory use in motor vehicles.** With certain exceptions, requires every driver and every front-seat passenger in a motor vehicle to use the safety belt system. Makes operation of a motor vehicle in violation of this requirement a class B traffic infraction. Restricts citation for such offense to situations in which the driver was stopped for a different offense. Sets the penalty at $10. Allows evidence of noncompliance to be admissible to mitigate damages sustained by a person from a motor vehicle accident in which he was not wearing his safety belt.

Allows insurance companies to offer reduced premiums on motor vehicle insurance if the claims experience following implementation of the mandatory seat belt law so warrants.

Defines "motor vehicle" and "safety belt system" for purposes of the statute.

Repeals the safety belt requirement in 1989 unless statistics for 1988 show a reduction in highway deaths.

Effective July 1, 1987. Adds 42-4-236; 42-1-215(1)(e); 10-4-403(2.5). Amends 42-1-215(1)(a), (2); 42-4-1501(3)(a)(I.1)(D).

H.B. 1015 **Maximum speed limit - adjustment as allowed by federal law.** Authorizes the state department of highways to adjust the speed limit as allowed by federal law or regulation. Requires the state department of highways to consider relevant crash data and other criteria when making such adjustments. (See H.B. 1150)

Effective March 12, 1987. Amends 42-4-1001(7)(b), (7)(j).

H.B. 1113 **Motor vehicle emissions inspection program - compliance.** Changes the definition of "motor vehicle" to include motor vehicles owned or operated by certain nonresidents. Requires certain nonresident motor vehicle owners to obtain a certification of emissions compliance. Authorizes police officers, during any traffic investigation, to require the driver of any vehicle involved in such investigation to provide evidence of a valid certification of emissions control.

Exempts collector's items which are at least 25 years old from the requirements of the inspection program.

Effective July 1, 1987. Adds 42-4-312(1)(b.5); 42-4-313(5). Amends 42-4-307(7); 42-4-315(3)(b)(I).

H.B. 1117 **Driver's licenses - revocation for alcohol-related offenses - chemical analysis of blood or breath - license restoration fee increase - appropriation.** Increases from one hour to 2 hours the time period within which a chemical analysis of a person's blood or breath must be obtained for the purpose of driver's license revocation proceedings.

Increases the license restoration fee from $30 to $40.

Appropriates $11,478 and 0.4 FTE to the department of revenue for implementation of this act.

Effective July 1, 1987. Amends 42-2-122.1(1)(a)(I), (8)(c); 42-2-124(3).

H.B. 1150 **Traffic offenses - procedures - penalties.** Establishes a one-year statute of limitations for traffic infraction matters and misdemeanor traffic offenses. Provides that a cause of action for a traffic infraction accrues on the date the infraction was committed.

Defines "all-terrain recreational vehicle" and prohibits use of such vehicle on a highway unless the vehicle was being used primarily or exclusively in agricultural operations. Makes it unlawful for a person to drive an all-terrain recreational vehicle while his license is denied, suspended, or revoked.

Repeals and reenacts the statutory provision detailing when a person is required to have a Colorado driver's license and establishes an affirmative defense relating thereto. Adds to the information which must be included on the driver's license.

Allows the department of revenue to impose restrictions, limitations, and conditions on provisional driver's or minor driver's licenses and on instruction permits. Makes it a class B traffic infraction to drive a motor vehicle in violation of license restrictions, limitations, or conditions and to fail to notify the department of a change in address or name. Authorizes the assessment of 6 points against a person's driver's license for a second or subsequent violation of the prohibition against driving in this state without a valid license or permit or of the prohibition against driving in this state without the correct type or general class of license or permit. Establishes a new point assessment schedule for exceeding the reasonable or prudent speed or exceeding the 55 or 65 speed limit: One to 4 miles, one point; 5 to 9 miles, 3 points; 10 to 19 miles, 4 points; 20 or more, 6 points. Increases the maximum points that may be accumulated prior to license suspension for a provisional driver from 8 points to 9 points and for a minor driver from 4 points to 5 points. Repeals and reenacts provisions concerning the unlawful possession or use of a driver's license. Makes changes in the provisions related to unauthorized driving. Includes driving a motor vehicle while a license is denied as an offense which may lead to a person's being found to be an habitual traffic offender.

Reclassifies several motor vehicle registration violations from misdemeanors to misdemeanor traffic offenses or class B traffic infractions. Reclassifies offenses relating to tire equipment, alteration of suspension systems, and excess weight to class 2 misdemeanor traffic offenses.

In a provision which specifies that only emergency vehicles using audible and visual signals are exempt from certain traffic laws, makes an exception with regard to the use of audible signals when the emergency vehicle is parked or stopped.

Makes it a class B traffic infraction to operate a motor vehicle while wearing earphones and imposes a $15 fine therefor. Establishes a new class 2 misdemeanor traffic offense relating to the use of runaway vehicle ramps and imposes a $100 fine for a violation thereof.

Repeals and reenacts the statutory provision establishing speed limits incorporating changes required by the reestablishment of the 65 mile per hour speed limit on certain interstate highways.
Repeals and reenacts the penalty assessment schedule for traffic infractions and certain misdemeanor traffic offenses. Changes the form of the schedule so that the offenses are listed in order by statutory section number. Includes in the schedule the amount of the surcharge imposed on each offense for the victims and witnesses assistance and law enforcement fund. Changes the fine schedule for speeding offenses. Makes numerous changes in the procedures for the issuance of penalty assessment notices and summons and complaints for traffic violations.

Amends numerous statutory sections to make consistent the use of the term "misdemeanor traffic offences" in lieu of "traffic offense".

Effective July 1, 1987. Adds 13-80-103(1)(h); 13-80-108(11); 42-1-102(3.5); 42-2-114(6); 42-2-116(1)(a), (3)(c); 42-2-117(3); 42-2-123(5)(ee); 42-4-107(10.5); 42-4-237; 42-4-911; 42-4-1501(4)(c)(I)(A.5). Amends parts of Title 13, Title 16, Title 24, and Title 42. Repeals and reenacts 42-2-101; 42-2-113; 42-2-123(5)(f); 42-2-128; 42-4-1001; 42-4-1501(3)(a)(I.1). Repeals 24-4.1-119(1)(e); 42-3-116(4)(b); 42-4-1505(7).

H.B. 1192 **Motor vehicle emissions inspection program - Weld county - appropriation.** Includes a portion of Weld county in the motor vehicle emissions inspection program area. Provides that, on or after January 1, 1988, if such portion of Weld county exceeds the carbon monoxide standards of the national ambient air quality standards twice during a 12-month period, the portion of Weld county which is included in the program area shall be expanded 4 months after the department of health verifies that such standards have been exceeded.

Provides for the inspection requirements for vehicles in said designated area to be in effect on and after January 1, 1988. Allows a grace period of one year thereafter for owners of vehicles in said designated area to repair vehicles which have visible emissions of smoke or equipment deficiencies. Authorizes the county clerk and recorder of Weld county to collect an additional fee on the registration of vehicles in said designated area on and after July 1, 1987, to cover administrative costs due to inclusion in the emissions inspection program area.

Appropriates $38,900 to the department of health and $21,460 to the department of revenue for implementation of the act.

Effective July 1, 1987. Adds 42-4-307(8)(e), (8)(f). Amends 42-4-307 IP(8); 42-4-312(1)(a), (1)(b), (1)(c)(I) to (1)(c)(III); 42-3-123(23)(a), (24)(a).

H.B. 1259 **License plates - issuance of special plates to survivors of Pearl Harbor - issuance of other special plates.** Authorizes the issuance of special motor vehicle license plates to survivors of the attack on Pearl Harbor. Specifies criteria which must be met before someone may be issued such special plates. Requires payment of the same amount of taxes and fees for such special plates as the amount of taxes and fees required for regular motor vehicle license plates plus an additional fee not to exceed $12.

States that the general assembly, acting by joint resolution signed by the governor, may authorize the executive director of the department of revenue to issue other special plates.

Effective July 1, 1987. Adds 42-3-112.7 to 42-3-112.9.

H.B. 1355 **Revision of statutes - portion concerning motor vehicles. Emissions penalties** - Deletes reference to mailed notices per 42-4-1315. Traffic offenses - deletes reference to: except as provided by subsection (2.5) per 42-4-1501.

Effective July 1, 1987.

RAPID TRANSIT

H.B. 1249 **Rapid transit system for Denver metropolitan area - transit construction authority - regional transportation district.** Creates a political subdivision of the state to be known as the transit construction authority. Authorizes such authority to establish a rapid transit system to connect the southeast business corridor with downtown Denver.

Vests the power of the authority in a 7-member board to be composed of the following members: 2 commercial property owners, one member of the board of directors of the regional transportation district, and 4 members with experience in the financing and operation of transportation projects.

Defines "fixed guideway rapid transit system" and authorizes the authority to construct such a system. Enumerates the administrative and financial powers of the board. Requires the officers and employees of the regional transportation district to cooperate with the board by providing all records or other documents requested by the board.

Defines "fixed guideway mass transit system" and directs the board of directors of the regional transportation district to construct and operate such a system in certain fixed guideway corridors in the Denver metropolitan area. Further directs the district to acquire the necessary right-of-way and to develop a financing plan to implement the phases of such system. Requires the district to report to the general assembly no later than January 1, 1988, as to the route alignment, cost estimates, construction timetables, and any requests for additional financing authority. Makes construction of the fixed guideway mass transit system contingent on the outcome of an election held to determine whether the district shall levy an additional sales tax to partially finance such system.

Authorizes the district to impose taxes and fees to be collected and administered by the department of revenue to defray the cost of construction of a fixed guideway mass transit system. Creates a fixed guideway account which shall consist of the revenues generated by the taxes and fees.

Effective May 22, 1987. Adds 32-9-103(7)(a); 32-9-119(2)(b)(III)(A). Amends 32-9.5 (entire article); 32-9-103(6.3), (6.5); 32-9-107.5; 32-9-119(3) to (8).

SALES, USE AND TOURISM

S.B. 23 **Lodging tax - levy by board of county commissioners.** Authorizes the board of county commissioners of any county to levy a lodging tax of not more than 2% within the county, except within any municipality already levying a lodging tax. Requires a proposal for such tax to be submitted at the next general election to the registered electors subject to such tax. Requires the department of revenue to collect, administer, and enforce the tax and authorizes the department to retain its costs for such tasks, based upon an annual cost analysis, which amount shall be credited to the general fund and shall be subject to appropriation by the general assembly.

Credits the revenue from such lodging tax to the county lodging tax tourism fund, which fund shall be used to advertise and market tourism and to reimburse the general fund for the cost of the election. Prohibits the use of such fund for capital expenditures, except for tourist information centers. Upon approval of the tax, requires the board of county commissioners to select a panel to administer the tourism fund and sets forth guidelines for the membership of such panel.

States that the authority to collect a lodging tax shall terminate 3 years from the date of enactment of the statutory provision unless reauthorized by the general assembly. (See S.B. 223)

Effective May 6, 1987. Adds 30-11-107.5. Amends 29-2-108(3).

S.B. 223 **Lodging tax - special election.** Specifies that, until January 1, 1989, the approval of a proposal for a county lodging tax shall be referred to the registered electors at a special election. After January 1, 1989, requires such approval to be submitted at a general election. (See S.B. 23)

Effective June 20, 1987. Amends 30-11-107.5(3)(a). Repeals 30-11-107.5(3)(c).

H.B. 1138 **Scientific and cultural facilities districts - creation - board of directors - voter approval of sales tax levy - collection and distribution of revenues.** Creates the Denver metropolitan scientific and cultural facilities district, which consists of that area comprising the regional transportation district. Authorizes the district to submit to the registered electors within the geographical boundaries of the district at a general election the question of whether the district is authorized to levy and collect the following sales taxes: A .0065 sales tax to be distributed to the Denver museum of natural history, the Denver zoological gardens, the Denver art museum, and the Denver botanical gardens; a .0025 sales tax to be distributed to qualifying scientific and cultural facilities within the district; and a .0010 sales tax to be distributed to qualifying scientific and cultural facilities within the district.

Authorizes the creation of a scientific and cultural facilities district in any county with a population exceeding 100,000 and which is not included or partially included in the Denver metropolitan scientific and cultural facilities district. Allows the question of whether a district should be created and whether the district should be authorized to levy a .010 sales tax to be submitted to the registered electors of the county at a general election by petition signed by registered electors in the county or by resolution adopted by the board of county commissioners of the county.

Specifies the membership of the board of directors of a district and the terms of such members. Sets forth the powers and duties of the board.

Authorizes a board to levy said sales taxes on and after the January 1, following the election in which said sales tax or sales taxes were approved by the electors. Specifies that the collection, administration, and enforcement of said sales tax or sales taxes are to be performed by the executive director of the department of revenue. Specifies the distribution of sales tax revenues to qualifying scientific and cultural facilities within a district after deduction of certain costs of the district.

Repeals these statutory provisions on July 1, 1996.

Effective July 1, 1987. Adds 32-13 (entire article).

H.B. 1210 **Sales tax - levy to fund improvements within a local improvement district.** Allows a county to fund improvements authorized to be constructed by a local improvement district, except water or sewer systems, through the imposition of a limited sales tax throughout the district, in addition to assessments currently authorized, or by a combination of such assessments and tax. Requires such district to be contiguous. Prohibits the levying of such tax in any municipality in the county, except where the tax is being levied in territory which is annexed or incorporated, and prohibits the creation of a district across county boundaries. Requires a proposal for such tax to be referred to the electors of the district either by resolution of the board of county commissioners or by initiated petition of a specified number of electors of the district. Sets forth other requirements to be complied with prior to imposing such tax.

Requires construction contracts for improvements funded by such tax or by revenue bonds payable from such tax to be awarded by competitive sealed bidding. Provides for the dissolution of a district upon completion of the local improvements and payment of outstanding debts or bonds.

Effective May 7, 1987. Adds 30-20-601; 30-20-602(2); 30-20-603(5), IP(6); 30-20-604(1); 30-20-607; 30-20-608 IP(1), (1)(b), (1)(c); 30-20-619(1), (2); 30-20-620; 29-2-108(3). Amends 30-20-604.5; 30-20-619(4); 30-20-622(3); 30-20-627.

H.B. 1214 **Tourism tax - increase in amount of tax - extension of tax and Colorado tourism board.** Increases the tax on the following tourist related services and activities from one tenth of one percent to two tenths of one percent: Lodging services, food and drink sales, ski lift and admission tickets, private tourist attraction admissions, the sales tax on rental automobiles, and bus and sightseeing passenger carrier tickets.

Postpones the repeal of statutory provisions authorizing the Colorado tourism board and the tax on tourist related services and activities until 1993.

Effective July 1, 1987. Amends 24-32-1307; 24-32-1308; 39-26.1-101; 39-26.1-102; 39-26.1-103; 39-26.1-104 IP(1); 39-26.1-105; 39-26.1-106; 39-26.1-107(2); 39-26.1-111(2); 39-26.1-112; 39-26.1-113; 29-2-108(3).

H.B. 1330 **Sales and use taxes - definition of food - exemptions of certain purchases of food.** Specifies that any statutory or home rule city, town, city and county, or county that imposes a rate of sales tax on prepared food or food for immediate consumption which is higher than its general rate of sales tax shall exclude from such higher rate of sales tax any food for domestic home consumption.

Prohibits the state and any locality from imposing a sales or use tax on the sale of food, as defined by federal law for purposes of the federal food stamp program, which is purchased with federal food stamps or with funds provided by the special federal supplemental food program for women, infants, and children.

For purposes of imposition of state or local sales or use taxes, defines "food" as food for domestic home consumption as defined by federal law for purposes of the federal food stamp program, excluding the following: Carbonated water marketed in containers; chewing gum; seeds and plants to grow foods; prepared salads and salad bars; cold sandwiches; deli trays; and food or drink vended by or through machines on behalf of a vendor.

Effective October 1, 1987. Adds 29-2-105(5) to (8); 39-26-114(15), (16). Repeals and reenacts 39-26-102(4.5).

H.B. 1331 **Tax equity act of 1987 - portion concerning sales and use tax on machinery and machine tools.** On or after January 1, 1988, makes all purchases of machinery or machine tools in excess of $1000 by a person engaged in manufacturing exempt from sales and use taxation.

Amends 39-26-114(11) (a).

TAXES AT A GLANCE

ALCOHOLIC BEVERAGES	Title 12, Article 46, 47	
Beer 8.00 cents per gallon Wine 7.33 cents per liter Wine manufactured by limited winery 0.70 cents per liter Spirituous liquors 60.26 cents per liter	Imposed upon manufacturers or first receivers of alcoholic beverages sold, offered for sale or used in this state.	The manufacturer or first receiver must file a monthly return and remit the tax by the 20th day of each month for alcoholic beverages manufactured, received, sold and disposed the previous month.
Fermented malt beverages 8.00 cents per gallon	Imposed upon manufacturers or first receivers of fermented malt beverages (beer) containing .5 to 3.2 percent alcohol sold, offered for sale or used in this state.	The manufacturer or first receiver must file a monthly return and remit the tax by the 20th day of each month for fermented malt beverages manufactured, received, sold and diposed the previous month.

CIGARETTE & TOBACCO PRODUCTS TAX	Title 39, Article 28, 28.5	
10 mills per cigarette (20 cents per package of 20 cigarettes)	Imposed upon wholesalers of cigarettes sold or offered for sale in this state.	Tax paid through purchase of tax stamps by wholesalers, who must affix such stamps to the original package of cigarettes. Wholesalers may also use department-approved metering machines to stamp by imprint or impression on packages of cigarettes to prove payment of the tax.
Tobacco Products: 20 percent of the manufacturer's list price of tobacco products except for cigarettes which are taxed separately.	Imposed upon the retailers of tobacco products sold, used, consumed, handled or distributed in this state, but collected and remitted by the distributor/first receiver.	The distributor must file a quarterly return and pay the tax by the 20th day following the end of the quarter minus 3 1/3 percent of the tax due to cover the distributor's expense in collecting and remitting the tax on a timely filed return.

ESTATE TAX	Title 39, Article 23.5	
An amount equal to the state death tax credit allowable on the federal estate tax return.	Imposed on the representative of an estate of a decedent with date of death on or after Jan. 1, 1980.	If no federal estate tax return is required to be filed, no state estate tax return is required. The Colorado inheritance tax is imposed on the right to receive property by descent or testamentary gift from the estate of a decedent with date of death on or before Dec. 31, 1979. The Colorado gift tax is imposed on the gratuitous transfer of property occuring on or before Dec. 31, 1979.

INCOME TAX	Title 39, Article 22	
Statutory state income tax rates for individuals and fiduciaries range from 3 to 8 percent. In 1986, the 8 percent rate applied for Colorado taxable income above $14,150. Colorado taxable income is federal adjusted gross income with Colorado modifications and minus Colorado personal exemptions, Colorado deductions and federal income tax paid. Corporation income tax rates are 5.25% of first $50,000; 5.5% of next $150,000; and 6.0% of excess over $200,000. See Income Tax Section for detailed rate structure.	Imposed upon the privilege of earning or receiving income in or as a resident of this state. Corporations are never "residents." Individuals and fiduciaries may be either residents or nonresidents. Residents allocate all of their income to Colorado. Nonresidents, including corporations, allocate only that portion of income earned or received in Colorado.	Similar to federal income tax procedures, including withholding, and declaration and payment of estimated tax. Residents are allowed c redits for income taxes paid to other states or foreign countries. Annual return requirements are imposed, and returns are due by the 15th day of the fourth month following the close of the taxable year. Special return requirements are imposed for withholding agents and persons making estimated tax payments.

TAXES AT A GLANCE

MILEAGE & FUEL TAX		Title 42, Article 3; Title 42, Article 3	
Ton-Mile Tax:	0.8 mill per ton-mile of empty weight, 2.0 mills per gross ton-mile of cargo weight	Gross ton-mile tax is imposed upon the owners or operators of certain commercial vehicles with empty weight of 10,000 pounds or more traveling on public highways in this state. Passenger-mile tax is imposed upon the owners or operators of certain vehicles used to transport passengers for compensation.	The owner or operator must file a monthly return and pay the tax by the 25th day of the following month unless authorized by the executive director to file and pay taxes on a quarterly or annual basis.
Passenger-Mile Tax:	1.0 mill per passenger per mile.		
Gasoline and gasohol:	18.0 cents per gallon	Gasoline and gasohol tax is imposed on the distributor/first receiver on gross receipts measured in gallons of gasoline and gasohol. Special fuel tax is imposed on the distributor on special fuel sold in this state or used on the public highways of this state.	The distributor of gasoline, gasohol or special fuel must file a monthly report and pay tax by the 25th day of the following month. Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.
Special Fuel:	20.5 cents per gallon		Special fuel distributors are allowed a deduction of 1% of the tax to cover the cost of collection.

MOTOR VEHICLE	Title 42
There are numerous motor vehicle registration fees, ownership taxes, and driver license fees. See Motor Vehicle Section for detailed rates.	

SALES, USE AND TOURISM PROMOTION TAXES	Title 39, Article 26, 26.1	
The sales tax rate is 3.0 percent. The use tax rate is the same as the sales tax rate.	Sales tax is levied on the purchase price paid or charged upon all sales and purchases of tangible personal property at retail. The tax is imposed upon the purchaser; however, the duty to collect and remit the tax is imposed upon the vendor. If no sales tax is paid, the buyer must remit use tax directly to the Department of Revenue. Sales and use tax also apply to certain services such as room and accommodation rentals, gas and electric service, and telephone and telegraph service.	Returns are due monthly if sales tax liability is $300 or more per month by the 20th day of the following month. Vendors with less than $300 per month sales tax liability file quarterly returns due by the 20th day of the month following the quarter. Wholesale vendors of tangible personal property file annual returns. Vendors are allowed a discount of 3 1/3% of the tax due to cover expense in colecting and remitting the tax on a timely filed return.
The tourism promotor tax rate is 0.1 percent. (The rate increases to 0.2% effective July 1, 1987.)	Imposed on buyers of certain tangible personal property and services, but collected and remitted by the vendor. Taxable items include lodging services, certain food and drink sales, ski lift and admission tickets, private tourist attraction admissions, rental automobiles, and tour bus and sightseeing carrier tickets.	The vendor must file a quarterly return and pay the tax the 25th day of the month following the end of the reporting period.

SEVERANCE TAX

Title 39, Article 29

Oil and Gas Production:

Gross Income Over	But not over	Tax Rate
-0-	$ 25,000	2% of gross income
$ 25,000	$100,000	$500 + 3% of excess over $25,000
$100,000	$300,000	$2,750 + 4% of excess over $100,000
$ Over	$300,000	$10,750 + 5% of excess over $300,000

87.5 percent of ad valorem taxes on oil and gas royalty on leashold interests are allowed as a credit against tax due.

Metallic Minerals: 2.25 percent of gross income in excess of $11,000,000 minus a credit for ad valorem taxes on producing mines of up to 50 percent of severance tax liability.

Molybdenum: 5 cents per ton of molybdenum ore. The tax rate is schedule to become 10 cents per ton January 1988 through December 31, 1989 and 15 cents per ton thereafter.

Oil Shale: The tax applies 180 days after an oil shale facility commences commercial production according to the following schedule and with an exemption for the greater of 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil.

Year	Tax Rate On Gross Production
1st	1 percent
2nd	2 percent
3rd	3 percent
4th and subsequent	4 percent

Coal: 60 cents per ton of coal adjusted 1 percent for every 3 points change in the U.S. Bureau of Labor Statistics index of producer prices for all commodities. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the tax rate are determined each quarter from the January 1978 producer price index of 200.1 to the index for the month immediately preceding the tax quarter. The first 25,000 tons produced per quarter are exempt. A credit of 50 percent of the tax is alllowed for coal produced from underground mines. An additional credit of 50 percent of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D3888 standard. See Severance Tax Section for detailed coal tax rates.

The tax is imposed on all producers and individuals who own an interest (royalty or working or any other type) in any production that is subject to the severance tax.

Producers and interest owners must file an annual return and pay the tax by the 15th day of the fourth month after the close of the taxable year. Withholding and special return requirements apply to operators and first purchasers who disburse funds from oil and gas production.

ALCOHOLIC BEVERAGE

Comparison of Receipts and Refunds
Liquor Tax Statistical Summary
Taxable Gallons of Beer, Wine, and Spirituous Liquors
Liquor Licenses in Force
Violations of the Liquor Code and 3.2% Beer Act
Liquor Tax Collections
Total Number of State Liquor Licenses issued by County

COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30

Gross Receipts	1985	1986	1987
License Fees	$342,059.99	$465,771.25	$476,983.75
3.2% Beer Tax	1,119,471.63	1,080,314.06	1,049,615.74
Repeal Beer Tax	5,734,202.18	5,643,246.16	5,734,837.12
Wine	2,615,591.28	2,689,352.88	2,603,137.85
Spirituous Liquors Tax	15,370,214.34	14,417,139.18	13,783,954.72
85% Liquor Licenses from Local Government	1,847,727.83	1,878,301.04	1,906,022.85
Total Receipts	**$27,029,267.25**	**$26,174,124.57**	**$25,554,552.03**
Less Refunds:			
Licenses	$5,817.00	$5,675.00	$4,875.00
3.2% Beer Tax	315.00	195.00	235.00
Total Refunds	**$6,132.00**	**$5,870.00**	**$5,1110.00**
NET RECEIPTS	**$27,023,135.25**	**$26,168,254.57**	**$25,549,442.03**
Summary of Net Receipts:			
Receipts from Taxes	$24,839,479.43	$23,830,052.28	$23,171,545.43
Receipts from License Fees and Misc. Income	2,183,655.82	2,338,202.29	2,377,896.60
TOTAL	**$27,023,135.25**	**$26,168,254.57**	**$25,549,442.03**

LIQUOR TAX STATISTICAL SUMMARY Fiscal Year Ended June 30, 1987

RECEIPTS FROM LICENSE FEES		
3.2% Retail Beer	$62,750.00	
3.2% Wholesale Beer	6,000.00	
3.2% Beer Manufacturer	500.00	
3.2% Beer, Special Events	530.00	
3.2% Beer Nonresident Manufacturer	1,900.00	
Repeal Beer, Nonresident Manufacturer	22,000.00	
Liquor Store Retail	70,850.00	
Drug Store Retail	4,150.00	
Hotel and Restaurant - Beer and Wine	6,500.00	
Hotel and Restaurant - Beer, Wine & Spirituous	73,075.00	
Club License - Malt, Vinous & Spirituous	6,575.00	
Dining Car	675.00	
Brewery (Beer)	750.00	
Winery	500.00	
Distillery	.00	
Wholesale Liquor	72,000.00	
Wholesale Repeal Beer	32,500.00	
Importer	75,750.00	
Beer, Wine, Liquor, Special Events	1,225.00	
Tavern License	37,150.00	
Performing Arts	450.00	
Limited Winery	100.00	
Racetrack	125.00	
Optional Premises	928.75	
85% Liquor Licenses from Local Government	1,906,022.85	
		$2,383,006.60
Less Adjustments:		
Liquor, Wine & Spirits Licenses	4,875.00	
Beer Licenses	235.00	
Total		**$ 2,377,896.60**
RECEIPTS FROM EXCISE TAX		
3.2% Beer Tax	$ 1,049,615.74	
Intoxicating Liquor Tax	22,121,929.69	
		$23,171,545.43
TOTAL RECEIPTS		**$25,549,442.03**

TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS Fiscal Years Ended June 30

Year	Beer	Wine	Spirituous Liquors
1987	84,805,661	9,382,689	6,043,365
1986	84,044,500	9,699,683	6,320,975
1985	85,670,923	9,427,575	6,738,836
1984	85,090,094	8,826,971	6,859,477
1983	84,714,111	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840
1981	81,454,493	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349
1979	77,163,455	7,992,055	7,444,929
1978	70,425,277	6,751,745	6,746,759

LIQUOR LICENSES IN FORCE

Type Issued	Fiscal Year 1987
Hotel and Restaurant	2,572
Tavern	1,355
Retail Drug Stores	80
Retail Liquor Stores	1,317
Retail Beer and Wine	235
Retail Clubs	234
Retail Arts	18
Retail Race Tracks	5
Retail Public Transportation	547
Beer, Wine, Spirituous, Special Events	941
3.2% Beer Special Events	809
Importers	270
Retail 3.2% Beer	2,319
Beer Manufacturer's License (3.2% included)	3
Limited Wineries	4
Wholesale Liquor	59
Wholesale Repeal Beer	50
Wholesale 3.2% Beer	54
Nonresident Manufacturer & Importer Malt Liquor	76
TOTAL LICENSES	**10,948**

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT Fiscal Years Ended June 30

Actions	1985	1986	1987
State Administrative Hearings	60	76	71
State Revocations	19	20	15
State Suspensions	20	35	44
State Denials	11	19	6
Court Cases	41	26	30
Local Hearings	21	15	14
TOTAL	**172**	**191**	**180**

LIQUOR TAX COLLECTIONS Fiscal Years Ended June 30, 1978 - 1987

Fiscal Year	Gross Collections	Refunds	Net Collections	% Change from Prior Year
1987	$23,172,780	$1,235	$23,171,545	- 2.76
1986	23,832,236	2,183	23,830,052	- 4.06
1985	24,840,964	1,485	24,839,479	-0.25
1984	24,901,542	—	24,901,542	+1.47
1983	24,542,701	1,179	24,541,522	-3.14
1982	25,341,732	4,723	25,337,009	+5.25
1981	24,075,325	1,066	24,074,260	+1.96
1980	23,627,205	15,373	23,611,831	-3.60
1979	24,502,344	8,293	24,494,051	+11.90
1978	21,888,985	—	21,888,985	+14.53

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

County	1982	1983	1984	1985	1986
Adams	438	481	502	513	535
Alamosa	53	49	55	51	50
Arapahoe	518	572	592	628	668
Archuleta	37	44	41	33	35
Baca	11	12	11	10	9
Bent	16	21	20	19	19
Boulder	367	408	433	446	437
Chaffee	75	77	77	81	70
Cheyenne	11	12	17	14	14
Clear Creek	66	64	69	72	73
Conejos	31	30	30	28	29
Costilla	24	26	26	25	25
Crowley	11	7	8	7	8
Custer	10	17	15	20	16
Delta	64	76	76	71	67
Denver	1,102	1,134	1,191	1,228	1,224
Dolores	8	13	15	14	14
Douglas	67	79	73	87	89
Eagle	148	167	167	173	173
Elbert	15	15	15	17	17
El Paso	612	659	702	729	753
Fremont	104	111	119	109	111
Garfield	124	137	146	141	155
Gilpin	26	31	26	33	29
Grand	115	127	131	119	129
Gunnison	93	117	109	110	102
Hinsdale	11	13	15	10	12
Huerfano	49	50	60	56	53
Jackson	21	20	21	20	20
Jefferson	593	649	673	712	717
Kiowa	7	8	8	8	7
Kit Carson	27	29	27	27	29
Lake	44	41	41	43	48
La Plata	136	152	147	156	155
Larimer	379	394	410	410	410
Las Animas	91	82	91	81	73
Lincoln	21	23	21	23	20
Logan	52	53	64	53	56
Mesa	219	233	239	232	226
Mineral	15	14	18	17	16
Moffat	48	47	52	48	45
Montezuma	56	73	49	77	73
Montrose	83	77	84	83	85
Morgan	76	78	76	79	79
Otero	70	77	68	66	70
Ouray	22	26	29	29	29
Park	46	46	51	45	47
Phillips	16	13	14	15	13
Pitkin	131	139	138	140	145
Prowers	49	51	49	54	57
Pueblo	383	388	400	386	378
Rio Blanco	30	34	36	36	30
Rio Grande	45	48	60	51	46
Routt	95	108	107	108	107
Saguache	32	33	34	32	32
San Juan	15	21	24	22	19
San Miguel	33	39	39	50	44
Sedgwick	15	17	15	14	14
Summit	155	163	165	169	180
Teller	53	62	60	65	58
Washington	21	19	13	15	16
Weld	305	299	308	302	302
Yuma	33	34	34	32	33
STATE TOTALS	**7,623** [1]	**8,139** [2]	**8,406** [3]	**8,544** [4]	**8,595** [5]

[1] In addition to this figure, 724 Special Event Liquor Licenses and 530 Special Event 3.2% Beer Licenses were issued in 1982.
[2] In addition to this figure, 804 Special Event Liquor Licenses and 660 Special Event 3.2% Beer Licenses were issued in 1983.
[3] In addition to this figure, 946 Special Event Liquor Licenses and 762 Special Event 3.2% Beer Licenses were issued in 1984.
[4] In addition to this figure, 938 Special Event Liquor Licenses and 723 Special Event 3.2% Beer Licenses were issued in 1985.
[5] In addition to this figure, 941 Special Event Liquor Licenses and 809 Special Event 3.2% Beer Licenses were issued in 1986.

CIGARETTE & TOBACCO PRODUCTS TAX

Cigarette Tax
Distribution of Net Cigarette Tax Collections
Tobacco Products Tax Collections

CIGARETTE TAX Fiscal Years Ended June 30, 1978 - 1987

Year	Gross Amount	Wholesaler's Discount	Gross Collections	Refunds	Net Collections
1987 [1]	$67,712,992	$2,708,520	$65,004,472	$710,479	$64,293,993
1986 [2]	53,618,277	2,144,731	51,473,546	544,103	50,929,443
1985 [2]	55,019,791	2,200,792	52,818,999	625,113	52,193,886
1984 [3]	49,897,584	1,995,903	47,901,681	355,272	47,546,409
1983 [4]	38,483,972	1,539,359	36,944,613	313,907	36,630,706
1982 [4]	38,964,058	1,558,562	37,405,496	247,297	37,158,199
1981 [4]	38,955,256	1,558,210	37,397,046	287,320	37,109,726
1980 [4]	36,563,723	1,462,549	35,101,174	242,228	34,858,946
1979 [4]	35,359,658	1,414,386	33,945,272	241,498	33,703,774
1978 [2]	51,027,005	2,041,080	48,985,925	259,454	48,726,471

[1] Tax rate equivalent to 20 cents per pack.
[2] Tax rate equivalent to 15 cents per pack.
[3] Effective November 1, 1983, the tax rate changed from 10 cents per pack to 15 cents per pack.
[4] Tax rate equivalent to 10 cents per pack.

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS [1] Fiscal Years Ended June 30, 1978 - 1987

Year	Cities' and Counties' Shares % of Gross	Amount	% Change From Prior Year	State's Share	% Change From Prior Year
1987	31 [2]	$15,913,104	- 4.45	$48,380,889	+41.15
1986	31	16,653,701	- 2.02	34,275,742	- 2.62
1985	31	16,996,389	- 3.69	35,197,497	+17.72
1984	31 [3]	17,648,342	- 0.62	29,898,067	+58.42
1983	46	17,757,664	- 1.15	18,873,042	- 1.68
1982	46	17,964,475	+ 1.54	19,193,724	- 1.16
1981	46	17,692,653	+ 4.56	19,417,073	+ 8.25
1980	46	16,921,047	+ 4.45	17,937,900	+ 2.48
1979	46	16,200,081	+ 0.43	17,503,692	-46.30
1978	32	16,130,826	+ 3.64	32,595,645	+89.83

[1] Based on time of distribution rather than entitlement per statute.
[2] Of first 15 cents only.
[3] 46% from July 1, 1983 to October 31, 1983.

TOBACCO PRODUCTS TAX COLLECTIONS Fiscal Year Ended June 30, 1987

Year	Gross Collections	Refunds	Net Collections
1987	$1,957,672	$4,152	$1,953,520

ESTATE TAX

Estate, Inhertiance and Gift Tax Activity
Estate, Inheritance and Gift Tax Net Collections

ESTATE TAX

The Colorado Inheritance Tax, a tax on the right to receive property by descent or testamentary gift, shall by statute continue in full force and effect until all of the taxes collectible from the estates of decedents dying on or before December 31, 1979, have been collected.

The Colorado Gift Tax, a tax on the gratuitous transfer of property, has been abolished for transfers occurring on or after January 1, 1980. The Colorado Gift Tax shall by statute continue in full force and effect until all of the taxes collectible as a result of transfers of property by gifts occurring on or before December 31, 1979, have been collected.

The Colorado Estate Tax replaces the Inheritance Tax for decedents with a date of death on or after January 1, 1980. The Estate Tax provides for the pickup of the state death tax credit allowable on the United States Estate Tax Return. This credit results in a reduction in the federal tax equal to the amount paid to the state.

If the decedent died during the 1987 calendar year, representatives of the estate would not be required to file a Colorado Estate Tax Return unless the gross estate exceeded $600,000 the figure that triggers the filing requirement for the United States Estate Tax Return. Currently there is an unlimited marital deduction.

ESTATE, INHERITANCE & GIFT TAX ACTIVITY

Fiscal Years Ended June 30	1986	1987
Number of Returns and Documents Reviewed and Recorded:		
Estate Tax		
Taxable Returns	917	771
Nontaxable Returns	1,658	1,551
Payment Documents	1,051	864
Inheritance Tax		
New Returns	105	85
Amended Returns	19	22
Payment Documents	262	203
Number of Statements, Certificates and Receipts Issued:		
Estate Tax	2,784	2,417
Inheritance Tax	154	125
Gift Tax	4	4
Release of Lien Issued:		
Inheritance Tax	275	176
Refunds Issued:		
Estate Tax	130	149
Inheritance Tax	13	8
Gift Tax	0	0

ESTATE, INHERITANCE & GIFT TAX NET COLLECTIONS Fiscal Years Ended June 30

Fiscal Year	Inheritance Tax [1]	Gift Tax	Estate Tax [2]	Total
1987	$108,744	$19,965	$18,087,074	$18,215,783
1986	146,597	2,784	12,913,863	13,063,244
1985	51,053	1,612	13,787,707	13,840,372
1984	55,120	2,394	10,256,413	10,313,927
1983	251,254	42,556	8,543,908	8,837,718
1982	1,582,657	198,042	10,962,933	12,743,632
1981	2,001,326	431,532	4,978,311	7,411,169
1980	24,089,768	1,047,448	11,213	25,148,429
1979	22,825,793	1,328,928	-0-	24,154,721
1978	21,242,278	1,251,554	-0-	22,493,832

[1] Does not include 10% Old Age Pension Inheritance Tax Filing Fee.
[2] Tax effective January 1, 1980.

INCOME TAX

Individual and Fiduciary Income Tax Rates
Surtax Rate
Corporation Income Tax Rates
Number of Taxable and Nontaxable Returns
Tax Liability by Type of Return
Surtax Liability by Type of Return
Tax Liability, Credits, Payments and Overpayments
Individual Income - Refunds Issued
Corparate Income - Refunds Issued
Fiduciary Income - Refunds Issued
Individual and Corporation Income Tax Cash Flow
Number of Individual Returns and Adjusted Gross Income
Individual Resident Returns - Number of Returns, Adjusted Gross Income and Net Normal Tax Classified by Major Planning Regions
Counties in Major Planning Regions
Returns Filed for Old Age Property Tax and Heat Credits
Wildlife, Domestic Abuse and Olympic Committee Checkoffs - Number of Returns and Collections

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Statutory Brackets and Rates
Taxable Income

Over	But Not Over	Rate %
$0	- $ 1,000	3
$1,000	- $ 2,000	3 1/2
$2,000	- $ 3,000	4
$3,000	- $ 4,000	4 1/2
$4,000	- $ 5,000	5
$5,000	- $ 6,000	5 1/2
$6,000	- $ 7,000	6
$7,000	- $ 8,000	6 1/2
$8,000	- $ 9,000	7
$9,000	- $10,000	7 1/2
Over $10,000		8

The statutory rates are those as shown above.The tax brackets are indexed for inflation and are adjusted each year by 103% or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 - 106%; 1979 - 107%; 1980 - 109%; 1981 - 108%; 1982 - 106%; 1983 - 100%; 1984 - 100%; 1985 - 100%; 1986-100%; cumulative, for all years - 141.53%.

1986 Indexed Tax Brackets and Rates

Taxable Income

Over		But Not Over	Rates
$0	-	$ 1,420	3.0% of Taxable Income
$ 1,420	-	$ 2,830	$ 42.60 + 3.5% of excess over $ 1,420
$ 2,830	-	$ 4,250	$ 91.95 + 4.0% of excess over $ 2,830
$ 4,250	-	$ 5,660	$148.75 + 4.5% of excess over $ 4,250
$ 5,660	-	$ 7,080	$212.20 + 5.0% of excess over $ 5,660
$ 7,080	-	$ 8,490	$283.20 + 5.5% of excess over $ 7,080
$ 8,490	-	$ 9,910	$360.75 + 6.0% of excess over $ 8,490
$ 9,910	-	$11,320	$445.95 + 6.5% of excess over $ 9,910
$11,320	-	$12,740	$537.60 + 7.0% of excess over $11,320
$12,740	-	$14,150	$637.00 + 7.5% of excess over $12,740
Over $14,150			$742.75 + 8.0% of excess over $14,150

1986 SURTAX [1/]

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds $15,000 per taxpayer.

CORPORATION INCOME TAX RATES [1/]

Corporations with tax years beginning before July 1. 1986 were taxed at the rate of 5% applied to net income derived from Colorado sources. For tax years beginning on or after July 1, 1986 but before July 1, 1987 the rates are as follows:

Net Income	Tax Rate
First $50,000	5.25%
Next $150,000	5.50%
Balance	6.00%

An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado.

1/ Tax rates for 1987 have been revised. See Legislative Digest, H.B. 1331, Tax Equity Act of 1987.

NUMBER OF TAXABLE AND NONTAXABLE RETURNS [1]

July 1, 1986 through June 30, 1987

Type of Return	Total	Taxable	Nontaxable
Individual [2]	1,523,419	1,244,817	278,602
Corporation	75,367	21,818	53,549
Fiduciary	25,104	7,737	17,367
Partnership [3]	37,494	0	37,494
TOTALS	**1,661,384**	**1,274,372**	**387,012**

[1] Includes amended and prior year returns.
[2] Includes returns filed only for property tax/heat credits or refunds.
[3] Partnership income tax returns are information only returns.

TAX LIABILITY BY TYPE OF RETURN [1]

Fiscal Year Ended June 30	Total	Individual [2][3]	Corporation [2]	Fiduciary [2]
1987	$1,120,886,726	$1,003,073,063	$112,029,481	$5,784,182
1986	1,076,038,720	953,062,468	117,967,372	5,008,880
1985	1,001,122,351	890,507,818	106,608,249	4,006,285
1984	805,372,045	721,596,892	81,007,067	2,768,086
1983	778,219,252	672,178,695	103,266,744	2,773,813
1982	731,669,162	620,752,939	108,910,422	2,005,801
1981	675,941,145	560,191,981	114,279,344	1,469,820
1980	590,601,763	488,025,116	101,415,602	1,161,045
1979	530,206,624	438,419,711	90,775,872	1,011,041
1978	462,933,636	391,072,405	70,970,854	890,377

[1] Excludes assessments. Includes amended and prior year returns.
[2] Includes surtax.
[3] Amount reported for 1973-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit. For 1981 through 1987, the tax liability reported is before credits.

SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1987	$14,475,731
1986	14,486,684
1985	13,443,007
1984	12,612,089
1983	12,760,892
1982	10,320,209
1981	7,034,721
1980	4,357,491
1979	8,167,104
1978	6,383,039

TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS [1/] Fiscal Year Ended June 30, 1987

Thousands of Dollars	Individual		Corporation		Fiduciary	
Total Tax Liability						
Normal Tax	$988,597		$112,029		$5,784	
Surtax	14,476		0		0	
Interest	1,207		356		5	
Penalties	435		80		4	
Total Tax Liability		**$1,004,715**		**$112,465**		**$5,793**
Less Credits						
General Tax Credit	$102		$0		$0	
Old Age Property Tax/Heat Credits	16,107		0		0	
General Property Tax Credit	*		0		*	
New Business Facilities Credit	*		1,428		*	
Investment Tax Credit	*		12,960		*	
Inventory Tax Credit	*		19		*	
Pollution Control Tax Credit	*		2		*	
Commercial Energy Credit	*		299		*	
Impact Assistance Tax Credit	0		15		0	
Crop-Livestock Contribution Credit	*		17		*	
104 CR Credits [2/]	20,401		0		222	
Interest Paid	795		831		1	
Total Credits		**$37,405**		**$15,571**		**$223**
Net Tax Liability		**$967,310**		**$96,894**		**$5,570**
Payments						
Cash	$107,895		$ 24,759		$4,379	
Withholding	988,731		0		2	
Estimates	132,051		107,673		1,407	
Accounts Receivable	37,506		1,576		(15)	
Total Payments		**$1,266,183**		**$134,008**		**$5,773**
Less Overpayments						
Refunded	$262,689		$ 26,436		$202	
Credited to Estimates	15,672		9,476		0	
Check-offs	9,340		0		0	
Investment Credit Recapture	11,172		1,202		1	
Total Overpayments		**$298,873**		**$ 37,114**		**$203**
Net Tax Liability		**$967,310**		**$ 96,894**		**$5,570**

1/ Does not include audit adjustments and amended returns. Sum of items may not equal totals due to rounding.

2/ 104 CR Credits include credit for taxes paid to another state, new business facilities credit, residential energy credit, commercial energy credit, investment tax credit, inventory tax credit, employed handicapped credit, general property tax credit, and the crop or livestock contribution credit.

* Included in 104 CR Credits.

INDIVIDUAL INCOME - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1987	955,713	$260,591,151	$272.67
1986	976,530	270,233,983	276.73
1985	998,704	267,270,415	267.62
1984	1,013,408	269,589,644	266.02
1983	1,096,106	281,049,788	256.41
1982	1,132,776	305,830,077 *	269.98
1981	1,171,115	307,790,037 *	262.82
1980	1,218,753	238,513,991 *	195.70
1979	1,017,140	160,295,505 *	157.59
1978	994,429	151,451,987 *	152.30

* Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

CORPORATE INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1987	4,930	$27,585,124	$5,595.36
1986	5,752	22,801,519	3,964.10
1985	9,047	44,094,871	4,873.98
1984	11,168	47,626,557	4,264.56
1983	13,800	49,874,549	3,614.10
1982	9,494	37,296,225	3,928.40
1981	7,715	22,167,919	2,873.35
1980	5,480	13,508,888	2,465.13
1979	3,799	6,936,552	1,825.89
1978	4,639	8,600,833	1,854.03

FIDUCIARY INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1987	559	$366,567	$655.75
1986	610	315,763	517.64
1985	490	187,562	382.78
1984	517	332,723	643.56
1983	567	446,227	787.00
1982	433	345,801	798.62
1981	419	111,021	264.97
1980	202	57,734	285.81
1979	356	73,665	206.92
1978	339	106,298	313.56

INDIVIDUAL AND CORPORATION INCOME TAX CASH FLOW

Millions of Dollars

Fiscal Year Ended June 30	Cash With Returns	Estimated Tax Payments	Income Tax Withholding	Audit and Account Payments	Gross Tax Collections	Income Tax Refunds	Net Income Tax Collections	Property Tax Heat Credit Refunds	Net Collections
Individual Income Tax [1]									
1987	$112.3	$133.4	$1,037.5	$18.3	$1,301.6	$246.0	$1,055.6	$15.3	$1,040.6
1986	94.6	108.2	1,010.8	18.2	1,231.9	255.3	976.6	15.6	961.3
1985	95.1	101.3	973.0	10.1	1,179.6	250.1	929.5	17.7	912.1
1984	71.1	84.0	868.2	7.6	1,030.9	252.1	778.8	18.0	760.8
1983	65.0	79.2	787.8	6.2	938.2	262.8	675.4	18.7	656.7
1982	42.8	63.5	746.4	4.9	857.6	285.4	572.2	20.7	551.5
1981	32.6	53.2	656.8	5.1	747.7	281.7	466.0	25.1	440.9
1980	42.1	53.6	603.7	5.0	704.4	191.7	512.7	47.5 [2]	465.2
Corporate Income Tax									
1987	$24.8	$102.2		$19.4	$146.4	$27.6	$118.8		$118.8
1986	25.7	95.8		13.5	135.0	22.8	112.2		112.2
1985	23.9	105.6		12.4	141.9	44.1	97.8		97.3
1984	22.0	99.0		11.7	132.7	47.7	85.0		85.0
1983	20.2	74.7		8.8	103.7	49.9	53.8		53.8
1982	20.0	93.7		12.9	126.6	37.3	89.3		89.3
1981	23.2	90.6		10.6	124.4	22.2	102.2		102.2
1980	23.2	94.0		5.7	123.0	13.5	109.4		109.4

[1] Includes fiduciary income tax.

[2] Includes food sales tax refunds of $25.4 million.

NUMBER OF INDIVIDUAL RETURNS AND ADJUSTED GROSS INCOME [1] Fiscal Years Ended June 30

Fiscal Year	Number of Returns	Adjusted Gross Income	Average Adjusted Gross Income
1987	1,438,845	$32,565,177,000	$22,633
1986	1,435,702	$31,101,548,450	$21,663
1985	1,430,676	$29,952,580,400	$20,936
1984	1,386,728	$26,275,437,589	$18,948
1983	1,358,487	$25,555,007,000	$18,811
1982	1,305,421	$23,612,658,578	$18,088
1981	1,357,228	$21,260,431,220	$15,665
1980	1,323,712	$18,755,050,769	$14,169
1979	1,218,132	$16,883,884,373	$13,860
1978	1,113,020	$14,093,839,518	$13,663

[1] Includes amended and prior year returns. Excludes property tax and heat credit returns.

INDIVIDUAL RESIDENT RETURNS — NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND NET NORMAL TAX CLASSIFIED BY MAJOR PLANNING REGIONS [1/] Fiscal Year Ended June 30, 1987

Major Planning Regions		ALL RETURNS Number	Percent Distri-bution	ADJUSTED GROSS INCOME Amount ($000)	Percent Distri-bution	Average Per Return	NET NORMAL TAX Amount ($000)	Percent Distri-butio	Average Per Return
Region 1	- So Platte Valley	25,500	1.8	$430,255	1.3	$16,873	$ 12,301	1.3	$482
Region 2	- Northern Front Range	116,322	8.3	2,428,817	7.5	20,880	68,115	7.2	586
Region 3	- Denver Metropolitan	794,648	56.5	20,760,440	64.3	26,125	620,776	65.9	781
Region 4	- Pikes Peak	148,820	10.6	3,311,744	10.3	22,253	92,738	9.8	623
Region 5	- High Plains	8,587	0.6	165,801	0.5	19,308	4,646	0.5	541
Region 6	- Lower Arkansas Valley	19,359	1.4	301,727	0.9	15,586	8,341	0.9	431
Region 7	- Spanish Peaks	59,343	4.2	934,909	2.9	15,754	25,783	2.7	434
Region 8	- San Luis Valley	13,978	1.0	198,794	0.6	14,222	5,119	0.5	366
Region 9	- San Juan Basin	19,643	1.4	350,745	1.1	17,856	9,191	1.0	468
Region 10	- Black Canyon	25,513	1.8	392,782	1.2	15,395	10,029	1.1	393
Region 11	- Plateau	50,683	3.6	953,703	3.0	18,817	27,055	2.9	534
Region 12	-Northern Mountains	31,548	2.2	691,616	2.1	21,923	20,418	2.2	647
Region 13	- Upper Arkansas Valley	19,572	1.4	317,792	1.0	16,237	8,659	0.9	442
	State Total	**1,333,516**	**94.8**	**$31,239,125**	**96.7**	**$23,426**	**$913,171**	**96.9**	**$685**
Region 14	-Out of State	73,432	5.2	1,052,601	3.3	14,334	29,439	3.1	401
	Total	**1,406,948**	**100.0**	**$32,291,726**	**100.0**	**$22,952**	**$942,610**	**100.0**	**$670**

COUNTIES IN MAJOR PLANNING REGIONS

Region 1	- South Platte Valley	Logan, Morgan, Phillips, Sedgwick, Washington, Yuma
Region 2	- Northern Front Range	Larimer, Weld
Region 3	- Denver Metropolitan	Adams, Arapahoe, Boulder, Clear Creek, Denver, Douglas, Gilpin, Jefferson
Region 4	- Pikes Peak	El Paso, Park, Teller
Region 5	- High Plains	Cheyenne, Elbert, Kit Carson, Lincoln
Region 6	- Lower Arkansas Valley	Baca, Bent, Crowley, Kiowa, Otero, Prowers
Region 7	- Spanish Peaks	Huerfano, Las Animas, Pueblo
Region 8	- San Luis Valley	Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache
Region 9	- San Juan Basin	Archuleta, Dolores, La Plata, Montezuma, San Juan
Region 10	- Black Canyon	Delta, Gunnison, Hinsdale, Montrose, Ouray, San Miguel
Region 11	- Plateau	Garfield, Mesa, Moffat, Rio Blanco
Region 12	- Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit
Region 13	- Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake
Region 14	- Out of State	Full-year and part-year residents residing out of state.

[1/] Does not include amended returns, audit adjustments or prior year returns.

RETURNS FILED FOR OLD AGE PROPERTY TAX AND HEAT CREDITS

Fiscal Years Ended June 30th	Number of Returns	Amount of Refund or Credit	Average Credit
1987	44,197	$16,106,510	$364
1986	45,017	16,388,014	364
1985	49,008	18,028,606	368
1984	50,583	18,107,587	358
1983	54,464	19,035,040	349
1982	60,487	20,952,073	346
1981	70,954	24,361,699	343
1980	78,608	22,157,250	282
1979	76,291	15,651,476	205
1978	72,074	13,016,992	181

NOTE: The heat credit was established in the 1980 fiscal year.

WILDLIFE, DOMESTIC ABUSE AND OLYMPIC COMMITTEE CHECKOFFS NUMBER OF RETURNS AND COLLECTIONS[1/]

Fiscal Year Ended June 30th	Wildlife		Domestic Abuse[2/]		Olympic Committee[2/]	
	Returns	Collections	Returns	Collections	Returns	Collections
1987	55,545	$406,464	34,317	$221,788	23,150	$ 61,643
1986	56,194	372,660	35,145	218,757	24,709	161,292
1985	61,553	397,533	38,639	231,316	27,178	117,627
1984	83,712	458,758	44,838	215,361	40,382	180,886
1983	103,827	552,449				
1982	126,881	691,946				
1981	142,495	705,570				
1980	131,127	647,208				
1979	119,627	506,082				
1978	89,477	343,969				

1/ Revised to reflect adjustments and transfers.
2/ Checkoff effective for calendar year 1983 returns.

LOTTERY

Fiscal Year Lottery Distributions by Fund
Lottery Sales

COLORADO LOTTERY

During fiscal your 1986-87, sales totaled $113.3 million. Super instant game sales totaled $109.6 million and Traditional game sales totaled $3.7 million.

In March 1987, the Lottery introduced a Traditional game called "Colorado Millionaire". The game was authorized by the state legislature in its1985 general session. In "Colorado Millionaire", tickets sold for $3 and players had the chance to win $1 million in a lump-sum payment.

September 1, 1987, as required by statute, the Colorado Lottery Commission authorized transfer of $35 million to the state. The Conservation Trust Fund received $14 million, the Colorado Division of Parks and Outdoor Recreation $3.5 million and the state Capital Construction Fund $17.5 million.

FISCAL YEAR 1987 LOTTERY DISTRIBUTIONS BY FUND

Millions of Dollars

State Construction Fund		17.5
State Parks and Outdoor Recreation		3.5
Conservation Trust Fund		
Counties	3.1	
Cities and Towns	9.5	
Special Districts	1.4	
		14.0
Total Distribution		**35.0**

LOTTERY SALES

	$ Sales By Game *	Cumulative Fiscal Year Total Sales All Games *	Days In Game	Cumulative Fiscal Year Total Days All Games	Average Daily Sales Rate By Game *	Cumulative Fiscal Year Average Daily Sales All Games
Fiscal Year Ending June 30, 1983						
Game 1 (1/24-3/6/83)	48.95	48.95	42	42	1.16	1.16
Game 2 (3/7-4/10/83)	35.63	84.58	35	77	1.02	1.10
Game 3 (4/11-5/9/83)	21.52	106.10	28	105	.77	1.01
Game 4 (5/10-6/30/83)	30.82	136.92	53	158	.58	.86
Fiscal Year Ending June 30, 1984						
Game 4 (7/1-8/21/83)	19.82	19.82	52	52	.38	.38
Game 5 (8/22-10/30/83)	29.99	49.81	70	122	.43	.41
Game 6 (10/31/83-2/12/84)	25.49	75.30	105	227	.24	.33
Game 7 (2/13-5/6/84)	23.98	99.28	84	311	.29	.32
Game 8 (5/7-6/30/84)	18.30	117.58	55	366	.33	.32

LOTTERY SALES (continued)

	$ Sales By Game *	Cumulative Fiscal Year Total Sales All Games *	Days In Game	Cumulative Fiscal Year Total Days All Games	Average Daily Sales Rate By Game *	Cumulative Fiscal Year Average Daily Sales All Games
Fiscal Year Ending June 30, 1985						
Game 8 (7/1-7/31/84)	7.55	7.55	31	31	.24	.24
Game 9 (8/1-9/30/84)	16.17	23.72	61	92	.27	.26
Game 10 (10/1-11/27/84)	17.95	41.67	58	150	.31	.28
Game 11 (11/28/84-1/29/85)	20.30	61.97	63	213	.32	.29
Game 12 (1/30-3/31/85)	15.92	77.89	61	274	.26	.28
Game 13 (4/1-5/26/85)	17.98	95.87	56	330	.32	.29
Game 14 (5/27-6/30/85)	9.39	105.26	35	365	.27	.29
Fiscal Year Ending June 30, 1986						
Game 14 (7/1-7/28/85)	6.33	6.33	28	28	.23	.23
Game 15 (7/29-9/22/85)	18.04	24.37	56	84	.32	.29
Game 16 (9/23-11/24/85)	18.49	42.86	63	147	.29	.29
Game 17** (11/18/85-1/17/86)	7.50		61		.12	
Game 18 (11/25/85-2/2/86)	15.85	66.21	70	217	.23	.27
Game 19 (2/3-4/6/86)	15.32	81.53	63	280	.24	.26
Game 20 (4/7-6/1/86)	18.53	100.06	70	350	.26	.26
Game 21 (6/1-6/30/86)	8.87	108.93	15	365	.59	.28
Fiscal Year Ending June 30, 1987						
Game 21 (7/1-8/17/86)	10.60	10.66	48	***	.22	***
Game 22 (7/28-9/28/86)	20.02	30.62	63	***	.32	***
Game 23 (9/15-12/7/86)	11.60	42.22	84	***	.14	***
Game 24 (9/15/86-1/25/87)	11.32	53.54	133	***	.09	***
Game 25 (11/24/86-1/25/87)	15.64	69.18	63	***	.25	***
Game 26 (1/19-3/22/87)	17.76	86.94	63	***	.28	***
Game 27 (3/23-5/31/87)	15.38	102.32	70	***	.22	***
Game 28 (3/23-5/28/87)	3.73	106.05	67	***	.06	***
Game 29 (5/25-6/30/87)	7.25	113.30	37	***	.20	***

* in millions of dollars

** run concurrently with Games 16 and 18

*** Because of overlapping games, the number of days per game does not equal 365 days; therefore, the Cumulative Fiscal Year Total Days for All Games and the Cumulative Fiscal Year Average Daily Sales for All Games will not be included.

MILEAGE & FUEL TAX

Gross Fuel Gallons, Gallons Exempted and Net Gallons Taxes
Motor and Special Fuel Tax Refund by Use
Total Gross Gasoline, Gasohol, & Special Fuel Gallonage
Gross Gasoline Gallonage
Gross Special Fuel Gallonage
Gross Gasohol Gallonage
Special Fuel, Motor Fuel & Gasohol Gross Collections
Gross Ton Mile Tax Collections
Port of Entry Truck Activities
Port of Entry Trucks Cleared and Weighed by Port

GROSS FUEL GALLONS, GALLONS EXEMPTED AND NET GALLONS TAXED Fiscal Years Ended June 30

Thousands of Gallons	1986	1987	Increase (Decrease) 1987 over 1986	PercentChange 1987 over 1986
GALLONAGE RECEIVED				
Gross from Gasoline & Gasohol	1,605,512	1,610,132	4,620	+0.29
Gross from Special Fuel	203,541	186,247	(17,294)	-8.50
Total Gross	**1,809,053**	**1,796,379**	**(12,674)**	**- 0.70**
LESS:				
2% Allowance for Gasoline & Gasohol	30,738	31,063	325	+1.06
1/2% Allowance for Gasoline and Gasohol	7,530	7,569	39	+0.52
1% Allowance for Special Fuel	2,035	1,862	(173)	-8.50
Total Allowance	**40,303**	**40,494**	**191**	**+ 0.47**
NET GALLONAGE RECEIVED	**1,768,750**	**1,755,885**	**(12,865)**	**- 0.73**
LESS:				
GALLONAGE EXEMPTED				
Sales to U.S. Government	3,221	3,570	349	+ 10.84
Exports	37,663	28,489	(9,174)	- 24.36
Miscellaneous Credits	655	421	(234)	- 35.73
State of Colorado	27,068			
TOTAL EXEMPTED	**68,607**	**56,978**	**(11,629)**	**- 16.95**
TOTAL GALLONAGE TAXED	**1,700,143**	**1,698,907**	**(1,236)**	**- 0.07**

MOTOR AND SPECIAL FUEL TAX REFUND BY USE Fiscal Years Ended June 30

Use	1986	1987	Percent Change 1987 over 1986
Agriculture	$2,068,218	$2,747,970	+ 32.87
Cities and Towns	68,452	96,422	+ 40.86
Construction	87,740	89,535	+ 2.05
Counties	34,430	26,868	- 21.96
Federal Government	0	0	—
Fire Protection District	3,625	4,550	+ 25.52
Industry	101,405	231,081	+ 127.88
Irrigation Districts	1,702	2,080	+ 22.21
Motor Boats	7,014	15,665	+ 123.34
Recreation Districts	3,530	5,972	+ 69.18
School Districts	70,968	106,028	+ 49.40
Soil Conservation Districts	56	67	+ 19.64
Special Districts	3,282	15,661	+ 377.18
Water Conservation Districts	1,872	2,980	+ 59.19
Others	617,207	684,500	+ 10.90
Political Subdivisions	0	2,110	—
Total Refunds for Motor Fuel	**$3,069,501**	**4,031,489**	**+ 31.34**
Special Fuel	**191,567**	**225,105**	**+ 17.51**
Total Refunds for Motor and Special Fuel	**$3,261,068**	**$4,256,594**	**+ 30.53**

TOTAL GROSS GASOLINE, GASOHOL, & SPECIAL FUEL GALLONAGE [1/]

Fiscal Year	1982-83	1983-84	1984-85	1985-86	1986-87	% Change From Prior Year
July	161,941,097	150,647,398	163,107,613	168,139,724	160,106,658	-4.78
August	157,595,685	171,343,360	168,358,014	170,667,585	181,824,934	+6.54
September	148,283,808	153,919,536	148,066,093	147,085,967	156,946,919	+6.70
October	146,777,411	149,725,942	148,849,940	149,203,181	152,235,380	+2.03
November	131,359,516	132,497,438	140,585,605	134,719,211	143,563,963	+6.56
December	141,745,797	148,650,843	141,153,966	141,951,839	149,463,934	+5.29
January	132,778,185	135,065,945	130,890,954	139,670,679	135,276,240	-3.15
February	132,929,034	126,031,369	122,382,658	131,687,358	121,671,801	-7.61
March	144,503,357	142,636,500	145,148,940	155,101,956	147,544,733	-4.87
April	130,783,441	134,651,396	139,042,768	143,157,294	141,569,690	-1.11
May	140,592,920	150,347,102	146,617,498	153,269,673	146,189,800	-4.62
June	160,775,749	156,415,207	153,964,141	174,398,407	159,985,538	-8.26
TOTALS	**1,730,066,000**	**1,751,932,036**	**1,748,168,190**	**1,809,052,874**	**1,796,379,590**	
Percentage change from prior year		+1.26	-0.21	+3.48	+0.70	

[1/] This report represents liability for gasoline, gasohol, and special fuel received by motor fuel distributors from July through June.

GROSS GASOLINE GALLONAGE [1/]

Fiscal Year	1982-83	1983-84	1984-85	1985-86	1986-87	% Change From Prior Year
July	138,930,309	130,809,200	131,123,174	137,831,134	141,998,816	+3.02
August	137,433,571	140,274,185	138,993,805	137,402,876	164,935,922	+ 20.04
September	125,462,436	125,745,498	117,516,586	116,176,948	136,933,971	+ 17.87
October	126,687,385	116,279,156	113,874,399	113,302,860	138,283,218	+ 22.05
November	118,438,063	105,764,187	101,951,524	99,249,635	125,464,215*	+ 26.41
December	115,421,114	115,854,092	102,085,313	103,539,192	133,180,781*	+ 28.63
January	119,307,871	109,960,818	93,735,102	113,454,385	124,097,659*	+9.38
February	104,797,944	99,094,505	88,023,265	103,209,414	105,777,381*	+2.49
March	123,474,971	110,006,247	104,640,223	125,401,163	131,800,108*	+5.10
April	112,137,828	104,180,856	99,897,699	118,590,306	126,882,207*	+6.99
May	121,616,446	115,500,082	103,242,721	128,838,451	131,758,020*	+2.27
June	137,215,105	119,905,586	110,686,625	149,034,994	140,824,130*	-5.51
TOTALS	**1,480,923,043**	**1,393,374,412**	**1,305,770,436**	**1,446,031,358**	**1,601,936,428**	
Percentage change from prior year		- 5.91	- 6.29	+ 10.74	+ 10.78	

[1/] This report represents liability for gasoline received by motor fuel distributors from July through June.
* Includes Gasohol

GROSS SPECIAL FUEL GALLONAGE [1/]

Fiscal Year	1982-83	1983-84	1984-85	1985-86	1986-87	% Change From Prior Year
July	15,896,935	15,853,319	17,628,430	17,971,485	15,088,325	- 16.04
August	15,691,923	17,822,134	18,469,849	18,846,413	15,584,825	- 17.31
September	16,754,127	19,512,755	19,742,182	18,988,979	18,538,529	-2.37
October	16,021,645	20,707,666	17,430,779	16,471,913	11,554,088	- 29.86
November	9,375,701	14,908,199	17,790,401	15,616,934	18,099,748	+ 15.90
December	22,129,320	19,042,982	17,255,034	19,155,558	16,283,153	- 15.00
January	9,737,086	12,370,491	12,840,837	10,896,076	11,178,581	+2.59
February	18,752,906	16,431,151	15,327,364	17,248,973	15,894,420	-7.85
March	16,337,618	16,735,145	17,696,795	17,791,173	15,744,625	- 11.50
April	13,554,035	16,490,210	15,688,301	14,643,324	14,687,483	+0.30
May	15,647,951	17,951,654	15,473,463	15,998,713	14,431,780	-9.79
June	18,476,075	19,712,894	20,573,693	19,910,978	19,161,408	-3.76
TOTALS	**188,375,322**	**207,538,600**	**205,917,128**	**203,540,519**	**186,246,965**	
Percentage change from prior year		+ 10.17	-0.78	-1.15	-8.50	

1/This report represents liability for special fuel received by motor fuel distributors from July through June.

GROSS GASOHOL GALLONAGE [1/]

Fiscal Year	1982-83	1983-84	1984-85	1985-86	1986-87	% Change From Prior Year
July	7,113,853	3,984,879	14,356,009	12,337,105	3,019,517	- 75.52
August	4,470,191	13,247,041	10,894,360	14,418,296	1,304,187	- 90.95
September	6,067,245	8,661,283	10,807,325	11,920,040	1,474,419	- 87.63
October	4,068,381	12,739,120	17,544,762	19,428,408	2,398,074	- 87.66
November	3,545,752	11,825,052	20,843,680	19,852,642	*	—
December	4,195,363	13,753,769	21,813,619	19,257,089	*	—
January	3,733,228	12,734,636	24,315,015	15,320,218	*	—
February	9,378,184	10,505,713	19,032,029	11,228,971	*	—
March	4,690,768	15,895,108	22,811,922	11,909,620	*	—
April	5,091,578	13,980,330	23,456,768	9,923,664	*	—
May	3,328,523	16,895,366	27,901,314	8,432,509	*	—
June	5,084,569	16,796,727	22,703,823	5,452,435	*	—
TOTALS	**60,767,635**	**151,019,024**	**236,480,626**	**159,480,997**	**8,196,197**	
Percentage change from prior year	+ 148.52	+56.59	-32.56	-94.86		

1/ This report represents liability for gasohol received by motor fuel distributors from July through June.
* Included in the Gasoline Gallonage

SPECIAL FUEL, MOTOR FUEL & GASOHOL GROSS COLLECTIONS

Fiscal Years Ended June 30

Year	Motor Fuel	Special Fuel	Gasohol	Total
1987	$258,384,145	$36,472,529	$617,043	$295,473,717
1986	158,447,401	26,245,182	12,931,452	197,624,035
1985	147,682,768	26,394,120	15,778,267	189,855,155
1984	158,170,339	25,276,091	8,535,208	191,981,638
1983	127,970,629	16,692,415	1,288,497	145,951,541
1982	123,802,158	16,852,916	866,904	141,521,978
1981	98,147,533	13,154,447	203,928	111,505,908
1980	104,060,203	12,033,026	294,264	116,387,493
1979	107,989,133	9,796,842	NA	117,785,975
1978	99,049,363	9,107,874	NA	108,157,237

GROSS TON MILE TAX COLLECTIONS Fiscal Years Ended June 30, 1978 - 1987

Year	Gross Collections	Refunds	Net Collections	% Change From Prior Year
1987	$32,729,137	$979,881	$31,749,255	+ 5.78
1986	30,806,427	791,644	30,014,783	- 0.66
1985	30,808,000	594,066	30,213,934	+ 5.82
1984	29,065,643	512,957	28,552,686	+20.42
1983	24,167,603	455,756	23,711,847	- 2.47
1982	24,768,608	457,727	24,310,881	- 1.12
1981	24,953,232	367,609	24,585,623	+ 7.06
1980	23,144,677	179,452	22,965,225	+ 5.40
1979	21,865,055	75,469	21,789,586	+ 7.13
1978	20,510,773	171,165	20,339,608	+ 7.31

PORT OF ENTRY TRUCK ACTIVITIES Fiscal Years Ended June 30

	1985[1]	1986	1987[2]
No. of Trucks Cleared	3,794,299	3,853,744	3,712,391
No. of Trucks Weighed	2,848,893	2,755,351	3,135,441
Special Fuel Permits	97,683	89,237	74,366
Agricultural Licenses	3,648	3,822	2,199
No. of Health & Brand Inspections	63,506	55,891	67,124
Agricultural Inspection Certificates	33,480	21,716	28,009

[1] Effective July 1, 1984, 1 additional mobile unit was opened.
[2] By August 1986, 4 additional mobile units were opened.

PORT OF ENTRY TRUCKS CLEARED AND WEIGHED BY PORT Fiscal Year Ended June 30, 1987

Port	Cleared	Weighed			
Cortez	160,986	117,634	Limon	512,200	476,282
Dumont	344,042	271,362	Loma	207,541	191,229
Fort Collins	599,810	513,993	Monument	688,531	589,456
Fort Garland	60,760	41,761	Platteville	190,046	153,201
Fort Morgan	388,889	338,387	Trinidad	206,984	152,458
Lamar	352,602	289,678	Mobile Units	188,513	77,812
			TOTAL	**3,900,904**	**3,213,253**

MOTOR VEHICLE

Motor Vehicle Registration Fees
Traffic Records Activity
Dealer Licensing Activity
Titles Activity
Motor Vehicle Fees
Motor Vehicle Emissions Program
Driver's License Activity
Driver Control Activity
Ownership Tax
License Fees and Ownership Tax Collected
Number of Registrations by Type of License by County

MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of $1.00 for County Clerks fee, $1.50 for county and municipality road building, plus 50 cents for the emission fee on tax classes A, B, and C. Add $2.20 for each vehicle required to have emission test.

PASSENGER VEHICLES

2,000 lbs. or less	$9.00
2,001 to 4,500 lbs	$9.00 plus 20 cents per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$16.10 plus 60 cents per 100 lbs. over 4,500 lbs.

PASSENGER BUSES FOR HIRE

$28.00 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax

MOTORCYCLES

Motorcycles	$6.00

FARM TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$9.20
2,001 to 4,500 lbs	$9.20 plus 20 cents per 100 lbs. or fraction thereof
4,501 to 5,000 lbs	$16.10 plus 60 cents per 100 lbs. or fraction thereof
5,001 to 10,000 lbs	$18.95 plus 45 cents per 100 lbs. or fraction thereof
10,001 to 16,000 lbs	$42.20 plus $1.20 per 100 lbs. or fraction thereof
More than 16,000 lbs	$114.50 plus $1.50 per 100 lbs. or fraction thereof

METRO TRUCKS

10,001 to 10,100 lbs	$148.31
More than 10,100 lbs	$148.31 plus $2.31 per 100 lbs. or fraction thereof

STATE TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$10.60
2,001 to 3,500 lbs	$10.80 plus 20 cents per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$19.10 plus 60 cents per 100 lbs. or fraction thereof
4,501 to 10,000 lbs	$38.00 plus $2.00 per 100 lbs. or fraction thereof
More than 10,000 lbs	$25.50 plus gross ton mile rate

OWNERSHIP TAX

The motor vehicle ownership tax is a property tax which is apportioned between the county and the political subdivisions within each county in the same ratio as other property taxes.

The ownership tax is calculated according to statutory rate schedules applied to the taxable value of the vehicle by class of vehicle.

Tax Classes

A. Includes motor vehicles, trucks, truck tractors, trailers and semi-trailers used in the business of transporting persons or property for compensation as a carrier.
B. Includes every truck, truck tractor, trailer and semi-trailer used for transporting property and is not included in class A.
C. Includes every motor vehicle not included in class A or B.
D. Includes every utility trailer, camper trailer and trailer coach.
F. Includes mobile machinery and self-propelled construction equipment.

Taxable Value for Class:	% of Manufacturer's Suggested Retail Price:
A, B	75%
C, D	85%
F	100%

	Percent of taxable value by class of vehicle				
Year of Service	**A**	**B**	**C**	**D**	**F**
First	2.10%	2.10%	2.10%	2.10%	2.10%
Second	1.50%	1.50%	1.50%	1.50%	1.50%
Third	1.20%	1.20%	1.20%	1.20%	1.25%
Fourth	.90%	.90%	.90%	.90%	1.00%
Fifth	.45%[a]	.45%[a]	.45	.45%	.75%
Sixth,Seventh, Eighth and Ninth	.45%[a]	.45%[a]	.45%	.45%	.50%[c]
Tenth and Later	$10.00	$ 3.00	$ 3.00	.45%[c]	.50%[c]

[a] or $10 whichever is greater
[b] but not less than $5
[c] or $3 whichever is greater.

MOTOR VEHICLE REGISTRATION FEES (continued)

SCHOOL BUSES
$18.00 for 25-passenger capacity plus 50 for each additional seat over twenty-five

TRAILERS AND SEMITRAILERS

Trailers	
Less than 2,000 lbs	$5.50
2,000 lbs. and over	$10.00
Semitrailers	
All Semitrailers	.$10.50

RECREATIONAL TRUCKS 1/

2,000 lbs. or less	$10.60
2,001 to 3,500 lbs	$10.80 plus 20 per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$19.10 plus 60 per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$28.10 plus 60 per 100 lbs. or fraction thereof

TRAILER COACHES
Trailer Coaches $10.00

MOTOR HOMES

2,000 lbs. or less	$9.00
2,001 to 4,500 lbs	$9.20 plus 20 per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$16.10 plus 60 per 100 lbs. or fraction thereof
More than 6,500 lbs	$27.80 plus 30 per 100 lbs. or fraction thereof

TON-MILE AND PASSENGER MILE TAX RATES
Ton-Mile Tax
Eight-tenths of one mill upon each gross ton-mile of empty weight
Two mills upon each gross ton-mile of cargo weight
Passenger Mile Tax
One mill per passenger per mile

1/ Trucks not exceeding 6,500 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

OTHER

AM, FM Radio and Television Call Letter Plates	additional fee $5.00
Amateur Radio Call Letter Plates	additional fee $2.00
Motorcycle Dealers Plates	$26.00 for 1st license plate issued; $8.50 for each additional plate up to and including five plates; $11.00 for each in excess of five
In Transit Dealer Plates	First plate is $31.00; $8.50 each for next four; $11.00 each in excess of five
Personalized License Plates	$35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subsequent years after issuance in additional to normal registration fee; $13.00 fee for transfer of plates to another vehicle

TRAFFIC RECORDS ACTIVITY Fiscal Year Ending June 30, 1987

Number of Penalty Assessments	105,135
Penalty Assessment Collections	$4,929,487

DEALER LICENSING ACTIVITY Fiscal Year Ending June 30, 1987

Licenses Processed	20,010

TITLES ACTIVITY Fiscal Year Ending June 30, 1987

Title Applications Received	1,176,935
Title Revenues	$3,003,724

MOTOR VEHICLE FEES

DRIVER LICENSE FEES		
Original or Renewal License	$6.50	
Duplicate/Reissue, First	$5.00	
Duplicate/Reissue, Subsequent	$10.00	
Original or Renewal Identification Card	$3.50	
Identification Card, over 60 years of age	Free	
DRIVER CONTROL/TRAFFIC RECORDS FEES		
Reinstatement	$ 30.00	
Driver History	$2.00	
Duplicate Registration/Registration Information	$2.00	
Investigator's Accident Report	$2.00	
One year extention of driver license expiration	$3.00	
Extention of driver license expiration for military	Free	
DEALER/SALESMAN FEES		
Manufacturer or Distributor	$230.00	
Dealer or Wholesaler	$190.00	(plus $20,000 bond)
Additional Location	$150.00	
Change of Class	$ 95.00	
Salesperson	$ 20.00	(plus $2,000 bond)
Transfer or reissue	$ 20.00	
EMISSION FEES		
New Station License	$ 25.00	
Renew Station License	$ 10.00	
New Mechanic License	$ 10.00	
Renew Mechanic License	$5.00	
Certificate of Inspection	$1.50	
TITLE FEES		
Original Title (through County Clerk)	$5.50	
Duplicate Title	$3.50	
Search Fee	$2.00	

DRIVER CONTROL ACTIVITY Fiscal Year Ending June 30, 1987

RESTRAINT ACTIONS	
Suspensions:	
Financial Responsibility	5,077
Point System	14,928
Driving Under Influence	1,928
All Other	13,359
Total Suspensions	**35,292**
Revocations:	
Driving Under Influence	1,864
Express Consent (formerly Implied Consent)	11,941
All Other	5,963
Total Revocations	**19,768**
Denials:	
Point System	5,502
Driving Under Influence	12,115
Express Consent (formerly Implied Consent)	6,675
All Other	4,955
Total Denials	**29,247**
Cancellation & Denials:	
Failed License Exam	696
Applied for License Under Restraint	906
All Other	274
Total Cancellation & Denials	**1,876**
Cancellations:	
Default Infactions	502
All Other	1,701
Total Cancellations	**2,203**
TOTAL RESTRAINT ACTIONS	**88,386**
LICENSE REINSTATEMENTS	**53,314**
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	**77,975**

DRIVER'S LICENSE ACTIVITY Fiscal Year Ending June 30, 1987

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	334,558	2,010	336,568
Provisional Licenses	47,133	436	47,569
Minor Licenses	3,255	21	3,276
Motorcycle Only Licenses	126	5	131
School Bus Licenses	2,138	75	2,213
Total Licenses Issued	**387,210**	**2,547**	**389,757**
TYPE OF PERMIT ISSUED:			
Adult Instruction Permits	22,388	16	22,404
Provisional Instruction Permits	6,264	8	6,272
Minor Instruction Permits	48,530	405	48,935
Motorcycle Instruction Permits	5,966	15	5,981
Total Permits Issued	**83,148**	**444**	**83,592**
Total Licenses & Permits Issued	**470,358**	**2,991**	**473,349**
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	9,390	55	9,445
Colorado I.D. Cards	61,243	53	61,296
Change of Name and/or Address	207,355	893	208,248
EXAMINATIONS:			
Written Tests Given	318,200	1,741	319,941
Written Tests Passed	267,039	1,395	268,434
Written Tests Failed	51,161	346	51,507
Driving Tests Given	148,103	863	148,966
Driving Tests Passed	122,150	851	123,001
Driving Tests Failed	25,953	12	25,965
Vision Referrals	973	9	982
Physical Referrals	536	3	539
Oral Examinations	3,878	23	3,901
SPECIAL RE-EXAM	**2,795**	**12**	**2,807**
REISSUES	**139,348**	**648**	**139,996**
VOTER REGISTRATIONS	**164,351**	**333**	**164,684**
MV DEALER SALESMAN TESTS	**5,671**	**1**	**5,672**

MOTOR VEHICLE EMISSIONS PROGRAM Fiscal Year Ending June 30, 1987

License and Certificates:	
Stations Licensed	245
Stations Renewed	922
Mechanics Licensed	1,140
Mechanics Renewed	1,551
Certificates Sold	1,586,912

Collections:	
From Stations Licenses	$6,125
From Stations Renewals	9,220
From Mechanics Licenses	11,400
From Mechanics Renewals	7,755
From Certificates Sold	2,378,070
Total Collections	**$2,412,570**

LICENSE FEES AND OWNERSHIP TAX COLLECTED Calendar Year 1986

County	License Fees	Ownership Tax	County	License Fees	Ownership Tax
Adams	$ 3,951,394	$ 11,291,145	Lake	111,826	256,450
Alamosa	190,634	382,940	La Plata	459,100	1,191,936
Arapahoe	4,765,889	20,599,808	Larimer	2,384,182	7,262,463
Archuleta	92,122	232,826	Las Animas	185,949	415,068
Baca	117,598	201,707	Lincoln	117,840	229,571
Bent	83,546	192,008	Logan	353,644	737,616
Boulder	2,718,006	9,630,156	Mesa	1,329,739	3,228,908
Chaffee	226,147	509,556	Mineral	13,684	46,811
Cheyenne	60,553	153,123	Moffat	221,380	565,417
Clear Creek	152,159	472,437	Montezuma	328,495	747,740
Conejos	110,263	187,608	Montrose	438,326	889,956
Costilla	52,148	107,467	Morgan	413,250	830,091
Crowley	51,826	98,945	Otero	316,427	654,284
Custer	48,536	117,603	Ouray	49,725	193,974
Delta	401,230	720,903	Park	174,228	517,274
Denver	7,534,211	20,427,225	Phillips	114,483	226,187
Dolores	34,763	56,512	Pitkin	221,039	869,584
Douglas	724,594	3,158,097	Prowers	236,955	478,242
Eagle	314,964	1,212,274	Pueblo	1,601,556	3,742,959
Elbert	191,437	465,918	Rio Blanco	151,275	464,554
El Paso	4,574,568	14,321,644	Rio Grande	228,404	454,117
Fremont	470,521	1,052,022	Routt	272,902	832,846
Garfield	464,463	1,346,314	Saguache	88,950	167,117
Gilpin	70,275	203,094	San Juan	16,211	41,174
Grand	232,687	683,645	San Miguel	59,658	163,277
Gunnison	167,532	430,100	Sedgwick	66,732	124,286
Hinsdale	16,957	39,072	Summit	239,053	967,476
Huerfano	64,969	191,293	Teller	229,322	713,418
Jackson	49,099	114,651	Washington	147,950	246,095
Jefferson	5,624,828	21,123,045	Weld	2,068,737	5,455,951
Kiowa	57,541	105,912	Yuma	215,837	404,177
Kit Carson	157,493	346,577	**STATE TOTAL**	**$46,629,812**	**$143,294,646**

NUMBER OF REGISTRATIONS BY TYPE OF LICENSE BY COUNTY Calendar Year 1986

County	Passenger	Personalized Plates	Handicap	Radio Call Letter Plates	Street Rods	Disabled Veterans	POW Plates	Electric	Motor-cycles
Adams	153,290	1,822	569	132	17	33	20	3	9,321
Alamosa	6,070	83	11	8	0	1	0	0	441
Arapahoe	248,823	5,357	596	267	11	54	19	8	10,489
Archuleta	2,809	37	4	3	0	0	4	0	147
Baca	2,520	37	6	6	0	0	0	0	137
Bent	2,331	25	12	6	0	2	0	0	132
Boulder	135,083	2,140	403	250	16	47	17	8	9,439
Chaffee	8,328	91	15	17	1	1	4	0	634
Cheyenne	1,228	31	5	2	0	0	0	0	66
Clear Creek	6,419	171	10	15	1	0	1	0	501
Conejos	3,537	29	5	2	0	3	0	0	216
Costilla	1,514	19	4	0	0	0	2	0	73
Crowley	1,578	9	7	5	0	0	0	0	92
Custer	1,642	19	4	1	0	3	1	0	151
Delta	12,354	76	39	12	0	5	0	0	903
Denver	313,435	5,490	1,343	198	8	79	28	6	10,538
Dolores	840	8	4	0	0	0	0	0	66
Douglas	28,545	723	36	38	0	14	0	2	1,403
Eagle	13,202	432	13	16	0	1	0	0	891
Elbert	6,399	126	16	8	0	6	1	0	370
El Paso	210,886	2,792	1,273	318	11	79	13	3	11,848
Fremont	16,965	188	191	44	2	2	2	0	1,382
Garfield	17,506	285	52	25	1	6	0	0	1,268
Gilpin	2,744	79	2	9	0	1	0	0	62
Grand	7,172	133	18	8	0	0	0	0	502
Gunnison	5,867	46	13	8	1	2	0	0	431
Hinsdale	512	7	1	1	0	0	0	0	57
Huerfano	3,269	19	29	6	0	0	0	0	136
Jackson	1,046	21	1	0	0	0	0	0	52
Jefferson	284,192	4,181	576	288	47	60	11	10	15,217
Kiowa	1,027	50	4	1	0	2	0	0	61
Kit Carson	3,927	47	9	1	0	0	0	0	198
Lake	3,952	45	9	3	0	0	0	0	251
La Plata	16,320	199	39	22	3	0	3	0	1,035
Larimer	99,841	1,082	342	142	11	21	11	15	7,706
Las Animas	6,973	86	43	5	0	5	0	0	310
Lincoln	3,061	67	7	3	0	0	0	0	171
Logan	11,148	144	44	15	0	6	1	0	688
Mesa	46,925	542	223	75	1	16	3	1	3,262
Mineral	574	6	0	0	1	0	0	0	51
Moffat	5,869	90	9	9	1	2	0	0	388
Montezuma	8,845	122	39	8	1	2	2	0	500
Montrose	12,884	118	53	34	0	1	2	0	848
Morgan	12,336	285	32	15	0	1	0	0	751
Otero	11,331	167	66	17	2	3	1	0	640
Ouray	1,701	19	3	2	0	2	0	0	109
Park	6,362	108	19	8	0	6	2	0	424
Phillips	2,689	34	10	2	0	0	1	0	209
Pitkin	9,239	306	1	6	0	2	0	0	680
Prowers	8,504	130	39	9	0	6	0	0	659
Pueblo	68,710	829	797	135	0	27	4	2	3,979
Rio Blanco	3,277	79	6	4	1	1	0	0	225
Rio Grande	6,022	101	44	2	0	1	0	0	472
Routt	8,021	136	17	7	0	1	1	0	798
Saguache	2,200	28	8	0	0	0	0	0	150
San Juan	510	10	1	0	0	0	0	0	37
San Miguel	2,100	34	5	1	0	0	0	0	215
Sedgwick	1,790	63	13	6	0	1	2	0	95
Summit	11,041	257	10	16	0	1	0	0	848
Teller	8,508	124	37	27	1	1	0	0	573
Washington	3,059	68	5	2	0	0	0	0	162
Weld	71,808	786	226	53	5	10	8	0	4,453
Yuma	5,194	125	9	4	1	2	2	1	365
STATE TOTALS	**1,965,854**	**30,763**	**7,427**	**2,327**	**144**	**519**	**166**	**58**	**108,278**

NUMBER OF REGISTRATIONS BY TYPE OF LICENSE BY COUNTY (continued)

County	Buses	Motor Homes	Trailer	TRUCKS				
				Light 1/	Ton Mile	Recreation	Metro	Farm
Adams	106	2,935	22,950	48,215	2,650	4,853	25	2,349
Alamosa	10	46	1,711	2,672	128	174	0	789
Arapahoe	73	2,575	18,855	44,175	1,453	2,755	57	681
Archuleta	6	34	970	1,594	76	135	0	204
Baca	5	72	1,107	956	42	20	0	1,772
Bent	25	59	694	810	42	45	0	726
Boulder	51	1,950	13,935	30,415	861	1,715	5	1,644
Chaffee	46	199	1,386	3,364	203	531	0	325
Cheyenne	0	31	470	446	49	35	0	849
Clear Creek	1	106	939	2,275	55	250	0	79
Conejos	1	19	995	1,689	42	73	0	1,080
Costilla	3	12	353	749	9	24	0	554
Crowley	3	23	475	629	25	8	0	670
Custer	4	33	569	799	22	104	0	380
Delta	8	260	4,270	5,752	192	784	3	1,597
Denver	301	2,509	15,663	57,585	3,761	2,541	231	38
Dolores	0	14	453	386	6	53	0	536
Douglas	9	448	9,357	8,037	500	744	1	792
Eagle	51	118	2,071	4,821	274	313	0	319
Elbert	4	131	1,343	2,602	133	198	0	1,916
El Paso	128	3,270	22,387	51,606	1,814	2,455	69	1,505
Fremont	47	432	4,133	6,902	216	668	6	1,038
Garfield	41	319	2,662	6,945	445	1,343	0	822
Gilpin	3	70	419	1,056	26	262	2	28
Grand	52	138	2,892	3,078	188	378	0	440
Gunnison	25	70	1,663	2,421	104	262	0	375
Hinsdale	0	7	196	234	5	17	0	21
Huerfano	3	35	733	1,555	56	47	0	509
Jackson	2	25	529	540	31	91	0	367
Jefferson	159	4,338	26,904	66,528	1,629	6,129	50	1,018
Kiowa	0	23	485	394	31	14	0	922
Kit Carson	42	68	1,409	1,534	102	75	0	2,362
Lake	1	44	1,075	1,730	98	246	0	34
La Plata	47	229	4,162	6,665	310	1,092	0	1,136
Larimer	123	1,596	16,554	30,761	1,040	1,125	10	2,896
Las Animas	3	41	1,163	2,594	87	72	0	1,255
Lincoln	11	67	789	1,081	69	14	0	1,600
Logan	21	162	2,734	3,633	267	168	1	2,844
Mesa	173	1,011	11,951	17,963	675	2,548	10	1,862
Mineral	0	7	192	295	26	36	0	13
Moffat	4	104	2,330	2,702	156	708	0	830
Montezuma	16	172	3,985	4,922	229	427	0	1,611
Montrose	61	252	4,591	5,910	283	703	1	2,157
Morgan	8	198	2,970	4,056	273	358	0	3,120
Otero	18	191	3,467	3,623	175	238	1	2,183
Ouray	11	24	491	684	26	35	0	206
Park	12	208	1,525	3,029	92	220	0	331
Phillips	2	66	817	816	59	25	4	1,422
Pitkin	27	77	1,042	2,322	96	79	1	167
Prowers	68	148	1,916	3,339	124	122	1	2,203
Pueblo	46	1,040	9,070	23,549	707	1,770	10	1,495
Rio Blanco	5	61	1,620	2,010	128	293	2	619
Rio Grande	13	72	1,953	2,895	126	133	0	1,812
Routt	37	118	2,163	3,602	233	660	0	613
Saguache	0	34	794	1,080	29	40	0	888
San Juan	3	3	77	300	11	43	0	0
San Miguel	0	44	501	938	27	54	0	215
Sedgwick	1	16	441	549	14	12	0	925
Summit	77	101	1,231	4,009	172	347	0	64
Teller	45	208	1,974	3,577	94	308	0	228
Washington	1	61	1,083	823	72	11	0	2,563
Weld	108	1,307	13,684	24,707	1,334	1,344	1	10,247
Yuma	6	91	1,868	1,397	98	41	0	3,128
STATE TOTALS	**2,157**	**28,122**	**261,191**	**526,325**	**22,300**	**40,368**	**491**	**75,374**

1/ Less than 10,000 lbs.

NUMBER OF REGISTRATIONS BY TYPE OF LICENSE BY COUNTY (continued)

	Truck Tractor	Farm Tractor	Government	Motor Vehicle Dealers	Motorcycle Dealers	Off Highway Special Mobile Equipment	Special Mobile Equipment	Total Number
Adams	1,306	110	129	2,858	37	1,230	2,574	257,534
Alamosa	61	27	28	136	9	36	107	12,548
Arapahoe	305	22	432	4,616	89	665	1,422	343,801
Archuleta	14	1	46	15	0	30	19	6,148
Baca	15	34	18	42	0	27	17	6,833
Bent	4	10	17	27	2	54	31	5,054
Boulder	296	29	214	2,064	50	271	369	201,272
Chaffee	77	3	17	83	7	26	62	15,420
Cheyenne	10	16	23	51	0	29	26	3,367
Clear Creek	13	0	11	10	0	21	69	10,947
Conejos	26	24	23	61	0	5	3	7,833
Costilla	4	23	3	0	0	1	1	3,348
Crowley	16	7	11	17	0	1	7	3,583
Custer	16	5	7	2	0	15	36	3,813
Delta	103	23	52	164	7	46	106	26,756
Denver	1,064	0	1,080	4,010	63	1,166	1,816	422,953
Dolores	8	1	7	11	0	1	3	2,397
Douglas	186	7	201	487	16	483	757	52,786
Eagle	63	5	66	33	0	74	153	22,916
Elbert	49	31	24	15	0	10	44	13,426
El Paso	417	23	367	3,812	69	599	1,498	317,042
Fremont	96	7	305	332	11	136	136	33,241
Garfield	126	10	32	205	7	74	220	32,396
Gilpin	7	0	4	22	0	11	41	4,848
Grand	69	4	67	91	1	104	207	15,542
Gunnison	38	3	29	79	8	39	70	11,554
Hinsdale	3	0	7	5	0	33	1	1,107
Huerfano	29	4	25	25	0	30	13	6,523
Jackson	28	9	14	0	0	37	36	2,829
Jefferson	532	15	158	2,651	74	749	1,630	417,146
Kiowa	7	12	6	0	0	8	16	3,063
Kit Carson	39	52	23	107	5	28	39	10,067
Lake	7	0	19	58	1	25	98	7,696
La Plata	65	2	59	331	11	137	192	32,059
Larimer	218	33	188	1,781	89	857	1,490	167,912
Las Animas	39	18	43	122	4	148	64	13,075
Lincoln	23	45	28	91	0	20	21	7,168
Logan	158	22	24	359	4	68	223	22,734
Mesa	237	11	332	921	50	545	801	90,138
Mineral	5	0	0	0	0	2	5	1,213
Moffat	32	10	68	88	2	102	161	13,665
Montezuma	112	13	234	229	14	204	210	21,897
Montrose	122	13	58	271	1	151	232	28,746
Morgan	163	65	68	374	8	94	223	25,398
Otero	56	18	60	368	11	82	112	22,830
Ouray	5	2	9	0	0	171	19	3,519
Park	28	5	20	17	0	16	45	12,477
Phillips	16	47	12	67	0	36	10	6,344
Pitkin	15	1	53	0	0	32	73	14,219
Prowers	69	29	14	251	5	137	75	17,848
Pueblo	247	11	49	728	14	505	650	114,374
Rio Blanco	37	7	33	20	1	123	333	8,885
Rio Grande	50	8	43	120	5	36	68	13,976
Routt	67	14	319	66	5	102	220	17,200
Saguache	10	29	52	21	0	0	7	5,370
San Juan	1	0	3	4	0	1	1	1,005
San Miguel	15	5	31	23	0	13	27	4,248
Sedgwick	4	8	8	43	0	8	16	4,015
Summit	37	2	52	84	9	30	107	18,495
Teller	35	1	24	39	2	101	97	16,004
Washington	56	46	34	79	0	7	17	8,149
Weld	441	131	68	1,368	28	787	1,321	134,205
Yuma	63	69	19	103	4	21	46	12,657
STATE TOTALS	**7,462**	**1,182**	**5,470**	**29,859**	**703**	**10,580**	**18,493**	**3,145,614**

SALES, USE AND TOURISM PROMOTION TAX

Sales and Use Tax
Sales Tax Collections
Use Tax Collections
Consumer & Retailer Use Tax Gross Collections
Retail Sales by Business Class by County
Retail Trade Sales by County Calendar Years 77-86
Retail Sales by County Calendar Years 77-86
Number of Returns, Sales by Type of Sales, & Sales Tax by County
Number of Returns, Retail Sales and Net Tax Collected by Business Class
Number of Returns, Gross Sales, Deductions and Net Taxable Sales by Business Class
Gross Sales, Retail Sales and Net Tax Collected for Selected Cities by County
Tourism Promotion Tax by County
Tourism Promotion Tax by Industry
Summary of Local Sales Tax Rates Number of Tax Jurisdictions by Tax Rate
City Sales Taxes Not Collected by the State
City Sales Tax Collected by the State
City Sales Tax Distribution Amounts
County Sales Tax Collected by State
County Sales Tax Distribution Amounts

SALES AND USE TAX

Definition of terms:

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and fuel used in residences for light, heat and power.
Net Taxable Sales:	Gross sales less total deductions.
Filing Requirements:	Returns are due monthly if sales tax liability is $300 or more per month. If sales tax liability is under $300 a month, returns are due quarterly. Wholesale businesses only file annual returns.

SALES TAX COLLECTIONS Fiscal Years Ended June 30

Year	Gross Collections	Refunds	Net Collections	% Change From Prior Year
1987	$652,488,835	$4,181,953	$648,306,882	- 2.10
1986	665,747,684	3,510,443	662,237,241	- 0.31
1985	666,820,622	2,505,452	664,315,170	+ 8.50
1984	614,845,296	2,579,403	612,265,893	+11.97
1983	549,654,703	2,837,538	546,817,165	+ 1.46
1982	541,239,663	2,276,913	538,962,750	+13.11
1981	480,383,848	3,900,488	476,483,360	- 1.97
1980	492,712,419	6,671,427	486,040,992	+ 5.41
1979	465,204,531	4,122,276	461,082,255	+18.85
1978	392,076,528	4,126,482	387,950,046	+19.19

USE TAX COLLECTIONS Fiscal Years Ended June 30

Year	Gross Collections	Refunds	Net Collections	% Change From Prior Year
1987	$69,369,149	$588,423	$68,780,726	- 5.34
1986	73,428,515	769,055	72,659,460	+ 0.04
1985	73,834,329	1,201,940	72,632,390	+ 7.87
1984	68,144,673	810,061	67,334,613	- 0.22
1983	67,922,920	440,049	67,482,870	- 7.70
1982	73,340,359	225,781	73,114,578	+36.92
1981	54,235,275	837,643	53,397,632	+ 3.99
1980	52,167,904	818,536	51,349,367	+ 8.32
1979	47,595,445	188,988	47,406,457	+24.91
1978	38,182,791	229,583	37,953,208	+12.41

CONSUMER & RETAILER USE TAX GROSS COLLECTIONS

Year	Consumer Use Tax	Retailer Use Tax	Year	Consumer Use Tax	Retailer Use Tax
1987	$54,522,704	$14,846,445	1982	$54,831,291	$18,509,068
1986	$55,785,531	$17,642,983	1981	$38,602,788	$15,632,487
1985	$54,722,228	$19,112,101	1980	$38,365,547	$13,802,357
1984	$52,645,586	$15,499,087	1979	$34,823,401	$12,772,044
1983	$52,960,479	$14,962,441	1978	$26,583,523	$11,599,269

RETAIL SALES BY BUSINESS CLASS BY COUNTY Fiscal Year Ended June 30, 1987

Thousands of Dollars

County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manu-facturing	Transportation, Communication, Electric, Gas, & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
Adams	$ 13,088	$12,894	$ 94,282	$223,375	$362,751	$282,525	$148,985	$132,572	451,501
Alamosa	110	0	2,708	1,060	10,876	7,085	7,801	20,699	21,874
Arapahoe	31,614	5,361	42,906	161,872	233,776	155,037	203,689	442,397	528,789
Archuleta	0	45	946	214	1,647	1,219	6,126	740	9,443
Baca	709	0	230	138	3,788	1,491	2,859	1,570	4,899
Bent	87	0	81	210	2,725	468	355	330	3,756
Boulder	12,346	1,961	72,720	241,456	189,462	66,420	103,816	132,403	305,599
Chaffee	140	1,895	2,301	4,585	14,484	4,027	5,034	9,882	19,448
Cheyenne	288	0	1	70	1,471	5,008	1,095	29	477
Clear Creek	77	0	20	1,094	12,172	7,623	3,560	557	9,199
Conejos	22	13	94	6	3,921	3,330	1,387	47	6,163
Costilla	81	7	178	0	1,037	0	365	144	1,540
Crowley	0	0	54	179	1,980	*	1,285	10	2,717
Custer	0	0	204	48	1,739	3	231	156	1,674
Delta	2,492	0	2,977	4,361	27,142	5,686	10,725	6,295	24,111
Denver	4,833	26,390	112,060	583,375	839,579	1,141,114	349,961	285,162	603,992
Dolores	0	5	0	118	355	413	1,522	43	777
Douglas	2,403	11	7,904	22,979	22,108	5,574	30,508	7,192	50,098
Eagle	81	0	10,170	5,131	16,576	3,662	18,569	3,341	41,618
Elbert	10	0	1,824	324	2,272	180	933	57	4,086
El Paso	9,642	5,160	66,542	313,820	503,678	166,160	183,158	299,502	470,770
Fremont	454	14	1,994	6,962	19,643	4,368	12,574	11,900	36,004
Garfield	1,661	506	19,475	5,298	61,030	19,431	15,556	11,900	46,096
Gilpin	0	0	3	167	881	8	189	63	1,398
Grand	124	0	3,393	2,489	17,271	428	6,477	1,481	15,500
Gunnison	153	121	1,422	1,848	12,766	4,266	7,220	3,827	18,013
Hinsdale	11	0	32	0	564	6	592	94	950
Huerfano	196	422	881	13	4,554	2,350	807	324	7,023
Jackson	0	0	142	116	2,370	1,559	1,867	71	2,974
Jefferson	15,594	12,795	39,438	88,503	358,510	119,795	128,154	410,483	757,334
Kiowa	432	0	0	124	608	0	563	183	979
Kit Carson	894	0	1,579	2,324	7,191	4,958	9,760	1,444	5,811
Lake	0	0	531	229	7,499	112	2,401	777	6,935
La Plata	437	740	4,774	4,579	34,301	10,042	17,785	11,770	51,355
Larimer	6,756	6,100	38,908	87,945	115,399	43,115	106,983	107,958	182,890
Las Animas	355	617	281	1,568	14,758	5,195	3,865	6,810	14,063
Lincoln	97	0	1,137	1,182	29,998	6,203	3,586	371	4,627
Logan	645	1,947	4,853	12,521	14,604	11,515	4,805	22,320	19,495
Mesa	835	3,977	23,796	18,580	62,184	84,954	33,911	58,066	115,243
Mineral	0	0	*	286	157	0	728	42	671
Moffat	503	0	1,156	7,967	7,571	12,340	2,791	12,819	27,662
Montezuma	613	2,789	3,692	5,685	15,288	4,246	8,502	18,398	29,144
Montrose	632	33	2,731	6,248	13,384	13,111	16,816	12,038	37,094
Morgan	1,849	2,983	6,479	8,431	18,805	7,788	7,672	11,254	22,694
Otero	2,203	0	2,153	7,327	20,572	9,471	9,391	17,226	22,165
Ouray	0	0	23	7	2,051	19	1,180	253	1,467
Park	160	0	903	250	2,870	362	3,772	308	2,238
Phillips	280	0	556	41	19,187	1,427	5,482	234	1,531
Pitkin	382	1,186	3,431	4,276	16,572	8,655	3,120	1,938	24,518
Prowers	48	1,751	4,860	97,886	8,996	4,698	9,281	17,390	9,997
Pueblo	2,624	406	14,263	167,365	113,695	58,971	43,424	91,780	180,746
Rio Blanco	0	102	2,463	970	34,276	2,744	3,652	589	8,391
Rio Grande	33	0	3,304	4,075	15,847	2,376	10,321	2,541	17,230
Routt	1,716	20,505	5,671	3,776	24,238	10,478	6,609	2,449	24,209
Saguache	1	0	232	15	4,079	12	542	21	4,466
San Juan	0	83	10	584	276	0	183	47	941
San Miguel	9	0	377	2,674	1,978	2	2,579	585	4,363
Sedgwick	0	0	403	830	2,682	967	4,175	474	3,869
Summit	698	0	7,158	1,574	32,518	1,891	8,385	6,298	32,910
Teller	8	0	571	1,013	13,406	255	7,633	2,154	12,303
Washington	1,635	7	505	74	19,273	320	2,506	258	4,816
Weld	9,950	13,885	21,637	86,081	84,114	57,613	57,207	58,058	100,179
Yuma	1,676	142	2,787	6,927	6,387	201	9,892	1,976	7,689
Out of State	398	4,820	18,568	208,551	120,538	64,799	46,530	185,886	15,559
TOTALS	$131,883	$129,671	$664,704	$2,421,778	$3,614,428	$2,438,078	$1,713,314	$2,437,785	$4,446,075

NOTE: Sum of items may not equal totals because of rounding.

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Misc Retail Sales	Finance Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Govern-ment Facilities	Nonclassi-fiable-Establish-ments	Totals	County
$712,679	$ 65,493	$71,882	$148,614	$384,760	$1,989	$21,361	$108,815	$1,423	$1,187	$3,330,058	Adams
23,341	2,878	3,617	7,621	14,040	59	4,093	5,322	0	*	133,183	Alamosa
1,071,769	164,087	206,296	286,716	789,149	81,469	45,392	637,018	8	204	5,087,548	Arapahoe
3,710	659	1,039	3,591	5,422	34	3,725	1,772	0	0	40,332	Archuleta
6,999	193	12	785	4,033	11	247	1,833	50	0	29,846	Baca
5,470	335	25	581	1,926	24	543	427	0	0	17,342	Bent
352,763	77,168	57,849	186,890	356,839	1,976	23,571	178,499	357	196	2,362,292	Boulder
19,202	946	1,274	9,156	10,685	145	4,514	7,578	3	6	115,303	Chaffee
2,318	83	15	629	2,836	2	388	2,501	2	0	17,213	Cheyenne
4,732	1,013	476	7,429	6,337	20	1,715	2,107	3	*	58,134	Clear Creek
3,681	21	10	862	2,469	0	621	581	0	0	23,228	Conejos
745	10	83	415	1,307	0	194	223	0	0	6,330	Costilla
1,711	105	0	463	960	1	0	273	0	0	9,737	Crowley
749	0	*	343	1,244	835	276	154	17	0	7,675	Custer
15,929	1,969	2,258	5,791	18,465	410	1,008	4,777	0	0	134,396	Delta
529,415	161,631	334,883	490,332	1,150,158	72,901	211,225	856,632	8,283	269	7,762,195	Denver
528	0	1	311	1,216	0	56	432	0	0	5,779	Dolores
33,513	854	10,390	17,587	38,630	100	1,058	23,135	1,480	35	275,558	Douglas
13,484	16,929	8,216	52,775	71,590	14,664	53,017	17,215	128	0	347,167	Eagle
3,042	11	236	1,171	4,771	0	19	1,183	3	0	20,120	Elbert
559,568	95,205	115,402	295,125	503,129	22,762	92,875	293,311	4,962	1,000	4,001,772	El Paso
27,057	3,280	2,843	12,879	22,247	78	4,125	5,751	34	0	172,138	Fremont
53,532	8,252	7,007	22,101	40,188	198	15,088	50,729	23	71	378,142	Garfield
298	211	118	2,228	2,513	115	164	451	0	0	8,008	Gilpin
11,404	1,423	562	14,269	15,306	7,587	11,950	5,932	2	*	115,596	Grand
6,215	2,123	1,647	13,322	17,276	3,645	9,477	7,003	2,442	140	112,928	Gunnison
652	0	39	510	1,087	34	1,031	10	1	0	5,611	Hinsdale
5,304	236	394	2,305	3,647	92	921	701	0	0	30,171	Huerfano
838	23	32	966	1,068	*	317	2,578	0	0	14,921	Jackson
727,828	167,396	117,513	289,740	580,342	29,032	36,272	336,346	960	16	4,214,050	Jefferson
5,297	0	0	398	1,090	0	143	170	1	0	9,987	Kiowa
14,472	1,266	2,874	5,922	29,833	23	713	5,627	813	66	95,369	Kit Carson
7,120	892	229	3,478	5,224	57	1,127	901	0	0	37,513	Lake
50,707	9,793	8,415	34,093	50,030	2,632	22,537	17,708	0	48	331,744	La Plata
277,153	46,163	49,272	114,650	254,241	91,066	28,619	90,417	2,902	252	1,852,790	Larimer
14,338	482	747	5,943	6,609	102	2,978	2,813	118	0	81,441	Las Animas
21,658	345	589	4,009	16,775	5	1,136	758	0	18	92,493	Lincoln
37,630	5,254	2,928	10,185	30,542	75	2,434	10,934	106	0	192,803	Logan
148,241	26,947	22,519	50,967	143,060	2,589	12,699	39,965	0	0	848,533	Mesa
215	2	0	433	590	1	1,582	123	0	0	4,840	Mineral
18,727	1,865	1,126	7,019	12,785	176	936	5,213	2	0	120,657	Moffat
25,877	2,103	4,943	9,429	25,221	36	4,824	7,208	1	0	168,000	Montezuma
28,069	4,438	4,440	10,934	27,954	13	3,119	11,097	11	0	192,163	Montrose
51,679	3,077	2,651	10,527	80,013	3,332	1,817	8,842	4,724	0	254,618	Morgan
23,307	2,546	3,191	7,351	18,891	70	2,298	25,427	49	0	173,637	Otero
589	24	74	2,188	2,746	0	1,695	803	6	0	13,126	Ouray
3,171	94	298	2,655	3,360	3	1,039	828	0	0	22,312	Park
11,456	109	163	990	22,294	3	199	1,482	0	24	65,458	Phillips
7,967	25,434	11,182	61,793	81,583	28,034	31,010	27,869	0	51	339,004	Pitkin
25,747	3,363	2,148	6,236	24,785	12	3,097	5,271	4,464	915	230,940	Prowers
174,871	13,464	28,508	69,333	84,182	1,918	5,342	49,681	17	0	1,100,591	Pueblo
2,985	312	366	1,918	6,430	37	574	2,601	616	0	60,025	Rio Blanco
15,639	1,613	1,548	3,550	22,386	40	2,581	4,275	4	0	107,363	Rio Grande
15,217	4,960	3,020	20,449	32,911	10,093	21,507	7,234	122	36	215,202	Routt
4,509	5	60	837	6,193	3	141	313	34	0	21,464	Saguache
495	104	32	1,535	2,436	1,060	197	79	0	26	8,088	San Juan
1,580	617	581	6,409	7,469	3,068	2,998	777	0	0	36,065	San Miguel
9,270	242	374	943	4,987	21	535	842	488	45	31,146	Sedgwick
17,622	6,811	3,780	49,232	45,541	23,011	40,244	24,743	0	0	302,417	Summit
3,096	816	692	5,333	10,264	97	2,424	2,365	4	0	62,434	Teller
6,772	370	7	1,351	8,046	2	159	1,500	0	0	47,600	Washington
172,465	14,780	20,538	63,255	185,366	3,143	3,717	111,018	1	312	1,063,319	Weld
17,105	1,150	1,262	2,508	26,132	87	443	9,024	149	140	95,678	Yuma
131,523	17,586	26,838	64,634	294,386	47,005	951	274,513	8	13,858	1,536,944	Out of State
$5,545,048	**$969,562**	**$1,149,514**	**$2,516,007**	**$5,628,004**	**$455,996**	**$751,057**	**$3,395,709**	**$34,813**	**$18,919**	**$38,462,345**	**TOTALS**

* Less than $500

RETAIL TRADE SALES BY COUNTY, CALENDAR YEARS 1977-1986

Thousands of Dollars

County	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Adams	$956,423	$ 1,197,426	$ 1,443,045	$ 1,477,913	$ 1,771,362	$ 1,778,299	$ 1,947,911	$ 2,115,045	$2,225,815	2,118,974
Alamosa	54,940	59,468	69,915	83,320	87,228	83,472	85,553	92,805	99,104	103,401
Arapahoe	1,242,285	1,533,103	1,801,115	2,012,420	2,473,841	2,664,812	3,094,888	3,414,483	3,667,771	3,711,620
Archuleta	12,537	13,301	16,437	21,050	23,458	26,952	26,466	32,082	33,146	30,930
Baca	26,152	27,799	38,032	35,119	35,590	30,298	30,249	28,864	27,833	22,445
Bent	13,044	14,068	14,457	14,871	15,310	17,522	17,179	18,241	18,970	13,479
Boulder	640,580	766,439	892,671	926,876	1,040,162	1,123,879	1,280,058	1,406,317	1,494,468	1,518,046
Chaffee	47,361	56,607	67,335	68,425	71,046	69,752	72,551	75,357	78,886	78,453
Cheyenne	8,909	10,790	13,794	15,157	15,562	18,572	19,072	18,880	10,664	8,499
Clear Creek	18,932	21,567	25,146	17,146	31,722	30,561	31,694	34,839	40,535	34,860
Conejos	11,553	11,683	13,315	14,418	16,155	16,299	16,529	16,958	15,490	14,793
Costilla	3,210	3,378	3,549	3,430	3,710	4,489	4,318	4,191	4,583	4,647
Crowley	5,881	5,655	5,632	4,824	7,912	9,682	6,954	7,194	7,226	6,636
Custer	2,022	2,316	3,021	3,538	3,577	4,287	5,021	5,031	5,471	4,338
Delta	58,481	63,916	80,695	82,955	89,784	93,404	94,117	96,059	91,356	84,382
Denver	2,420,806	2,733,591	3,126,169	3,249,582	3,651,840	3,535,334	3,625,537	3,861,028	4,056,661	3,923,274
Dolores	3,401	4,086	4,312	4,516	4,540	4,263	5,471	5,408	4,828	4,450
Douglas	29,278	49,419	63,610	68,242	83,959	93,078	117,408	140,695	163,700	178,765
Eagle	67,413	88,696	122,718	142,145	158,565	166,794	175,818	197,947	214,440	222,201
Elbert	9,110	10,982	13,785	13,773	14,105	14,633	14,420	14,927	15,393	14,287
El Paso	1,029,360	1,195,548	1,383,363	1,436,834	1,623,043	1,741,079	2,003,870	2,185,146	2,432,382	2,479,889
Fremont	67,670	79,309	91,165	95,418	101,050	104,561	117,270	127,895	129,168	127,317
Garfield	96,657	120,382	148,048	172,572	217,733	238,662	215,659	218,171	217,532	200,832
Gilpin	4,096	4,564	5,312	6,414	7,080	6,475	6,638	6,532	6,916	6,883
Grand	29,425	35,448	45,318	49,298	54,098	54,671	58,511	63,214	66,884	67,572
Gunnison	32,175	42,110	56,232	62,000	65,837	65,169	68,130	70,103	70,643	68,966
Hinsdale	1,417	1,701	2,097	2,541	3,083	3,573	4,427	5,150	4,538	3,935
Huerfano	17,166	18,336	20,868	23,613	24,444	24,705	25,541	24,474	24,597	21,415
Jackson	6,341	7,667	10,540	12,925	9,917	9,658	7,920	8,473	8,319	7,860
Jefferson	1,301,548	1,546,597	1,797,733	2,083,473	2,222,787	2,353,615	2,702,498	2,937,680	3,052,420	3,120,590
Kiowa	6,057	6,325	7,242	7,500	6,636	7,392	9,468	8,821	8,396	8,501
Kit Carson	48,373	58,730	74,816	82,840	82,800	81,195	106,516	89,726	84,110	72,359
Lake	26,759	30,269	36,252	41,247	43,144	32,418	27,719	27,531	28,547	27,567
La Plata	102,278	113,916	139,323	161,115	187,240	196,395	219,062	241,861	242,119	240,565
Larimer	512,687	614,252	730,974	756,498	818,399	835,370	934,178	1,023,458	1,100,700	1,120,223
Las Animas	34,531	48,585	42,676	45,337	47,011	46,270	48,350	48,509	48,338	48,528
Lincoln	26,869	28,197	39,434	48,564	58,052	54,246	54,238	65,787	58,608	57,433
Logan	88,848	100,310	122,721	136,313	141,107	142,587	149,477	150,740	147,823	139,412
Mesa	328,488	386,341	468,763	550,957	717,276	705,417	656,350	624,797	637,089	593,524
Mineral	2,271	2,292	2,708	3,584	3,529	3,347	3,314	3,098	3,304	2,909
Moffat	50,817	69,105	93,063	93,162	96,090	99,192	90,746	93,482	88,259	89,967
Montezuma	71,053	84,770	91,587	103,265	114,004	107,650	121,337	124,750	129,056	125,244
Montrose	82,027	95,018	111,974	117,797	127,170	124,799	133,791	132,688	133,354	137,022
Morgan	91,818	107,222	135,713	154,763	189,796	195,103	192,142	197,144	185,847	185,531
Otero	71,731	74,811	86,427	93,655	93,436	94,982	98,445	105,519	108,420	104,052
Ouray	4,082	4,519	5,101	6,521	7,081	7,463	7,375	8,006	8,092	8,331
Park	8,049	9,836	12,802	12,706	14,855	15,083	15,218	13,993	15,693	15,782
Phillips	35,677	43,104	45,078	54,865	56,893	52,934	57,195	64,059	53,438	48,143
Pitkin	78,694	98,092	124,587	127,106	134,529	140,204	147,310	163,530	184,512	199,806
Prowers	71,715	79,367	102,418	107,288	117,757	96,394	100,787	108,478	113,861	99,478
Pueblo	431,044	486,003	557,930	555,901	603,036	586,975	595,828	648,361	663,781	684,632
Rio Blanco	14,827	17,924	21,968	25,191	39,804	34,354	26,230	25,987	24,770	23,717
Rio Grande	46,385	48,678	55,841	63,093	74,832	76,764	75,490	83,998	96,169	74,712
Routt	49,064	67,286	82,905	89,145	93,267	93,566	95,071	102,166	108,866	108,386
Saguache	10,723	11,268	12,032	15,481	16,278	14,597	15,478	17,605	17,067	15,435
San Juan	2,380	2,774	2,965	3,450	4,083	5,225	5,234	5,332	5,661	5,799
San Miguel	10,389	13,662	14,527	15,899	13,552	14,957	14,687	17,265	20,073	21,201
Sedgwick	18,738	22,437	28,582	32,404	34,923	33,149	31,633	29,040	29,127	24,153
Summit	45,693	62,665	82,220	95,086	108,427	123,096	134,458	146,480	162,686	163,231
Teller	15,155	19,487	23,218	26,865	32,131	32,718	35,960	39,812	40,266	40,919
Washington	16,091	18,013	21,975	24,627	26,640	25,593	26,385	29,670	28,293	23,495
Weld	363,750	414,627	491,197	502,358	571,908	581,551	636,302	651,167	681,511	667,577
Yuma	63,957	71,795	90,210	99,315	104,584	96,496	88,687	89,030	81,264	68,145
Out of State	128,145	114,391	139,229	238,348	271,282	350,155	388,022	616,566	713,685	809,223
STATE TOTALS	$11,177,340	$13,152,043	$15,457,683	$16,697,124	$18,979,852	$19,495,987	$21,225,061	$23,029,665	$24,338,538	24,258,741

NOTE: Retail trade consists of retail sales in the building materials and farm equipment, general merchandise, food stores, auto dealers and gas stations, clothing stores, furniture stores, eating and drinking places, and miscellaneous retail stores categories.

RETAIL SALES BY COUNTY, CALENDAR YEARS 1977-1986

Thousands of Dollars

County	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Adams	$ 1,514,871	$ 1,844,429	$ 2,198,059	$ 2,390,634	$ 2,791,783	$ 2,848,850	$ 3,064,906	$ 3,493,417	$ 3,710,615	$ 3,476,960
Alamosa	74,129	80,519	94,485	108,933	117,044	115,782	118,988	128,976	132,270	136,394
Arapahoe	1,763,827	2,061,966	2,445,022	2,752,004	3,326,031	3,689,473	4,163,071	4,685,336	5,318,152	5,378,657
Archuleta	19,686	17,605	20,538	25,782	30,905	37,914	44,025	41,209	43,612	41,572
Baca	38,494	37,505	47,512	44,875	40,899	38,915	37,813	34,693	39,443	29,785
Bent	16,008	17,117	17,702	18,477	20,463	22,257	21,604	20,868	20,468	17,351
Boulder	996,914	1,160,328	1,356,351	1,421,250	1,576,480	1,777,661	1,959,505	2,211,210	2,355,011	2,258,044
Chaffee	60,831	71,107	90,164	94,612	97,643	99,078	102,471	108,309	113,331	114,391
Cheyenne	11,213	13,827	18,035	20,160	22,440	27,623	28,775	27,904	19,991	18,045
Clear Creek	25,313	28,535	33,251	36,938	41,090	42,485	45,187	50,018	56,219	55,348
Conejos	16,616	18,006	21,328	22,791	27,405	25,806	27,090	29,571	25,538	22,446
Costilla	4,200	3,895	4,293	4,460	5,006	6,234	6,068	8,693	8,130	6,395
Crowley	8,618	7,140	6,609	5,806	9,051	10,943	8,363	8,809	9,105	8,443
Custer	2,330	2,632	3,393	4,010	4,240	4,767	6,084	8,686	7,020	5,918
Delta	84,569	90,924	118,470	124,324	141,295	136,230	132,081	138,275	142,280	133,679
Denver	4,810,569	5,388,933	6,272,877	6,617,915	7,488,572	7,523,148	7,427,432	8,152,783	8,234,815	8,028,741
Dolores	4,312	5,256	5,724	6,739	6,025	5,916	6,829	6,564	6,013	5,776
Douglas	64,708	81,828	101,306	109,766	134,560	151,697	217,974	233,145	256,718	261,555
Eagle	102,383	129,074	183,456	212,306	235,884	246,194	282,385	301,450	329,240	333,634
Elbert	10,749	13,242	16,190	16,035	16,987	18,467	19,144	19,467	19,081	19,016
El Paso	1,472,760	1,688,941	1,996,089	2,099,121	2,338,319	2,592,644	3,037,785	3,422,574	3,890,663	3,953,853
Fremont	94,267	108,055	125,873	135,107	144,019	151,661	163,139	180,479	178,467	172,932
Garfield	152,101	175,644	224,194	263,651	348,773	383,893	353,850	366,689	366,620	370,028
Gilpin	4,827	5,536	6,667	7,947	8,525	8,321	8,172	8,705	8,949	8,655
Grand	44,221	53,253	68,727	76,401	82,200	87,036	98,035	114,163	111,007	113,417
Gunnison	47,709	59,721	80,802	92,941	95,253	98,057	100,432	103,294	108,008	109,565
Hinsdale	2,311	2,661	3,176	3,901	4,591	5,306	6,532	6,860	6,357	5,549
Huerfano	22,954	25,043	29,070	32,163	32,345	36,974	33,874	35,075	36,720	29,396
Jackson	11,667	23,075	25,803	32,259	27,042	26,006	17,489	18,693	17,338	14,135
Jefferson	1,803,031	2,136,558	2,445,549	2,682,141	2,941,497	3,231,241	3,621,454	3,988,395	4,141,478	4,154,981
Kiowa	7,296	7,447	8,711	9,186	8,352	9,038	10,338	9,757	9,286	9,306
Kit Carson	64,412	72,963	90,939	98,872	101,501	101,448	126,723	110,607	103,520	95,952
Lake	33,917	38,542	45,486	52,744	54,301	42,838	37,039	38,097	39,704	37,722
La Plata	150,910	170,717	212,125	235,875	272,481	285,679	308,377	336,930	338,557	337,975
Larimer	733,824	855,908	1,024,304	1,047,388	1,106,489	1,169,037	1,287,479	1,434,035	1,564,537	1,617,287
Las Animas	48,360	64,384	61,588	66,702	69,092	69,287	70,790	72,504	74,025	73,490
Lincoln	41,224	45,520	59,964	71,141	83,214	83,050	82,720	97,156	89,499	96,187
Logan	256,109	340,742	379,335	378,162	435,278	207,278	210,667	225,953	221,402	203,634
Mesa	505,224	595,361	751,007	883,277	1,142,690	1,085,592	1,017,808	962,786	913,263	851,834
Mineral	3,511	3,382	4,008	5,314	5,448	5,117	5,041	5,036	5,283	5,137
Moffat	89,893	114,564	142,518	161,680	177,728	188,457	166,223	176,241	125,287	127,572
Montezuma	100,516	117,994	137,043	155,985	174,187	160,778	177,616	172,800	176,571	172,199
Montrose	123,805	142,816	161,385	165,247	181,915	180,609	182,841	188,257	185,978	189,554
Morgan	147,114	171,301	208,338	254,669	311,763	279,009	250,236	263,774	255,345	247,712
Otero	110,456	114,896	132,785	150,933	151,638	141,002	150,728	153,920	169,071	173,973
Ouray	5,026	5,888	6,758	8,685	9,180	9,770	9,933	10,824	11,521	11,744
Park	9,514	11,814	15,943	15,866	18,338	19,004	19,672	19,425	20,848	20,444
Phillips	46,735	56,986	59,462	73,826	77,689	76,814	81,455	90,581	80,896	72,753
Pitkin	116,815	151,143	202,087	213,843	227,979	232,416	248,225	269,557	288,922	312,249
Prowers	93,674	100,978	128,170	139,351	163,432	168,353	460,893	263,750	251,093	215,817
Pueblo	1,042,765	1,169,029	1,394,686	1,404,499	1,456,860	1,164,549	1,043,653	1,185,116	1,160,692	1,055,324
Rio Blanco	36,049	44,979	51,650	70,400	106,379	93,578	75,780	73,244	80,020	70,119
Rio Grande	65,555	68,575	77,878	90,918	113,030	112,882	107,936	118,913	131,292	105,441
Routt	71,777	100,555	151,727	168,177	184,447	182,811	186,668	206,147	218,485	194,534
Saguache	13,438	13,930	15,211	19,421	20,106	18,224	18,747	21,505	20,947	19,333
San Juan	3,100	3,599	3,829	4,701	5,577	6,712	7,567	7,613	7,783	7,898
San Miguel	11,964	16,298	17,773	19,102	16,268	18,467	19,043	22,625	27,692	29,976
Sedgwick	23,043	26,405	33,166	37,500	40,194	38,842	38,285	35,615	35,503	29,623
Summit	67,480	93,651	124,434	154,229	173,999	212,977	228,116	247,756	293,948	291,606
Teller	18,321	23,630	29,420	33,795	39,017	40,067	44,950	50,683	52,627	53,781
Washington	25,436	29,260	35,011	40,849	46,814	47,249	46,829	50,191	54,517	47,918
Weld	559,273	630,943	760,220	781,318	909,429	995,204	1,022,895	1,111,048	1,118,319	1,044,150
Yuma	84,441	93,489	117,224	130,889	137,875	132,760	120,310	124,292	109,723	94,410
Out of State	498,840	463,157	639,131	848,322	1,005,876	1,211,491	1,102,503	1,265,755	1,422,117	1,551,470
STATE TOTALS	**$18,496,106**	**$21,313,200**	**$25,344,038**	**$27,456,115**	**$31,184,940**	**$32,240,972**	**$34,113,638**	**$37,374,805**	**$39,370,930**	**$38,752,784**

NOTE: Sum of items may not equal totals because of rounding.

NUMBER OF RETURNS, SALES BY TYPE OF SALES, & SALES TAX BY COUNTY Fiscal Year Ended June 30, 1987

Dollar Amounts in Thousands County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	35,800	6.10	$ 5,480,916	10.13	$ 2,150,858	13.74
Alamosa	3,128	0.53	166,758	0.31	33,575	0.21
Arapahoe	62,502	10.65	6,950,319	12.84	1,862,771	11.90
Archuleta	1,828	0.31	43,016	0.08	2,685	0.02
Baca	1,305	0.22	37,803	0.07	7,957	0.05
Bent	762	0.13	19,016	0.04	1,674	0.01
Boulder	36,737	6.26	3,213,538	5.94	851,246	5.44
Chaffee	4,036	0.69	163,982	0.30	48,679	0.31
Cheyenne	682	0.12	17,936	0.03	723	*
Clear Creek	2,352	0.40	66,958	0.12	8,825	0.06
Conejos	1,052	0.18	25,824	0.05	2,596	0.02
Costilla	607	0.10	12,974	0.02	6,645	0.04
Crowley	510	0.09	10,147	0.02	379	*
Custer	557	0.09	3,941	0.01	166	*
Delta	4,583	0.78	215,964	0.40	82,568	0.53
Denver	89,352	15.23	12,521,223	23.14	4,759,027	30.41
Dolores	396	0.07	7,191	0.01	1,412	0.01
Douglas	6,517	1.11	329,608	0.61	54,050	0.35
Eagle	7,925	1.35	401,266	0.74	54,099	0.35
Elbert	1,027	0.18	21,808	0.04	1,688	0.01
El Paso	56,692	9.66	4,903,841	9.06	902,069	5.76
Fremont	5,155	0.88	215,479	0.40	43,342	0.28
Garfield	7,585	1.29	431,063	0.80	52,922	0.34
Gilpin	854	0.15	9,040	0.02	232	*
Grand	4,717	0.80	176,264	0.33	60,666	0.39
Gunnison	4,397	0.75	123,822	0.23	10,893	0.07
Hinsdale	623	0.11	5,811	0.01	200	*
Huerfano	1,675	0.29	33,409	0.06	3,237	0.02
Jackson	707	0.12	23,327	0.04	8,406	0.05
Jefferson	61,068	10.41	4,914,995	9.08	700,945	4.48
Kiowa	427	0.07	12,518	0.02	2,531	0.02
Kit Carson	2,089	0.36	102,322	0.19	6,954	0.04
Lake	1,476	0.25	44,084	0.08	6,571	0.04
La Plata	8,492	1.45	373,014	0.69	41,270	0.26
Larimer	31,889	5.43	2,143,102	3.96	490,311	3.13
Las Animas	2,847	0.49	97,948	0.18	16,507	0.11
Lincoln	1,462	0.25	99,114	0.18	6,621	0.04
Logan	4,572	0.78	469,400	0.87	276,598	1.77
Mesa	16,604	2.83	1,035,893	1.91	187,360	1.20
Mineral	430	0.07	5,100	0.01	261	*
Moffat	2,762	0.47	142,880	0.26	22,223	0.14
Montezuma	3,982	0.68	190,618	0.35	22,617	0.14
Montrose	4,959	0.85	238,514	0.44	46,352	0.30
Morgan	5,368	0.91	977,541	1.81	722,923	4.62
Otero	3,974	0.68	240,603	0.44	66,966	0.43
Ouray	935	0.16	13,832	0.03	707	*
Park	1,396	0.24	24,042	0.04	1,730	0.01
Phillips	1,410	0.24	77,950	0.14	12,492	0.08
Pitkin	7,140	1.22	367,973	0.68	28,969	0.19
Prowers	3,257	0.56	269,114	0.50	38,169	0.24
Pueblo	18,171	3.10	1,390,297	2.57	289,705	1.85
Rio Blanco	1,813	0.31	74,282	0.14	5,258	0.03
Rio Grande	2,735	0.47	127,826	0.24	20,463	0.13
Routt	4,953	0.84	244,066	0.45	28,864	0.18
Saguache	938	0.16	26,913	0.05	5,449	0.03
San Juan	704	0.12	8,215	0.02	128	*
San Miguel	1,422	0.24	47,380	0.09	11,315	0.07
Sedgwick	977	0.17	35,432	0.07	4,286	0.03
Summit	7,171	1.22	323,881	0.60	21,464	0.14
Teller	2,648	0.45	66,805	0.12	4,371	0.03
Washington	1,244	0.21	50,765	0.09	3,165	0.02
Weld	19,438	3.31	1,418,915	2.62	355,596	2.27
Yuma	2,992	0.51	110,329	0.20	14,650	0.09
Out of State [v]	10,963	1.87	2,709,862	5.01	1,172,918	7.49
STATE TOTALS [p]	**586,771**	**100.00**	**$54,112,640**	**100.00**	**$15,650,296**	**100.00**

[v] Out of state establishments and unallocated areas.

[p] Sum of items may not equal totals because of rounding.Totals do not include penalty, interest, license fees, or occasional auto sales.

NUMBER OF RETURNS, SALES BY TYPE OF SALES, & SALES TAX BY COUNTY (Continued)

County	Total Deductions	Percent of State Total	Retail Sales	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax [a]
Adams	$ 3,794,639	11.59	$ 3,330,058	8.66	$ 1,688,278	7.89	$48,904
Alamosa	91,969	0.28	133,183	0.35	74,789	0.35	2,169
Arapahoe	3,986,593	12.18	5,087,548	13.23	2,963,726	13.86	85,952
Archuleta	18,149	0.06	40,332	0.10	24,868	0.12	721
Baca	25,150	0.08	29,846	0.08	12,653	0.06	367
Bent	11,743	0.04	17,342	0.05	7,273	0.03	211
Boulder	1,929,477	5.89	2,362,292	6.14	1,284,061	6.01	37,240
Chaffee	104,935	0.32	115,303	0.30	59,047	0.28	1,712
Cheyenne	10,740	0.03	17,213	0.04	7,196	0.03	209
Clear Creek	40,907	0.12	58,134	0.15	26,051	0.12	756
Conejos	17,613	0.05	23,228	0.06	8,211	0.04	238
Costilla	8,324	0.03	6,330	0.02	4,650	0.02	135
Crowley	5,734	0.02	9,737	0.03	4,383	0.02	127
Custer	4,141	0.01	7,675	0.02	3,700	0.02	107
Delta	151,932	0.46	134,396	0.35	65,032	0.30	1,886
Denver	8,049,203	24.59	7,762,195	20.18	4,472,020	20.92	129,694
Dolores	4,439	0.01	5,779	0.02	2,753	0.01	80
Douglas	187,301	0.57	275,558	0.72	142,307	0.67	4,127
Eagle	150,017	0.46	347,167	0.90	251,249	1.18	7,287
Elbert	15,005	0.05	20,120	0.05	6,802	0.03	197
El Paso	2,798,097	8.55	4,001,772	10.40	2,105,744	9.85	61,069
Fremont	123,358	0.38	172,138	0.45	92,121	0.43	2,672
Garfield	225,782	0.69	378,142	0.98	205,281	0.96	5,953
Gilpin	3,031	0.01	8,808	0.02	6,009	0.03	174
Grand	95,778	0.29	115,598	0.30	80,487	0.38	2,334
Gunnison	52,905	0.16	112,928	0.29	70,916	0.33	2,057
Hinsdale	2,054	0.01	5,611	0.01	3,756	0.02	109
Huerfano	19,753	0.06	30,171	0.08	13,656	0.06	396
Jackson	17,141	0.05	14,921	0.04	6,186	0.03	179
Jefferson	2,474,152	7.56	4,214,050	10.96	2,440,843	11.42	70,788
Kiowa	9,275	0.03	9,987	0.03	3,243	0.02	94
Kit Carson	59,180	0.18	95,369	0.25	43,143	0.20	1,251
Lake	26,130	0.08	37,513	0.10	17,953	0.08	521
La Plata	177,573	0.54	331,744	0.86	195,441	0.91	5,668
Larimer	1,217,889	3.72	1,652,790	4.30	925,213	4.33	26,832
Las Animas	61,146	0.19	81,441	0.21	36,802	0.17	1,067
Lincoln	70,892	0.22	92,493	0.24	28,422	0.13	824
Logan	360,891	1.10	192,803	0.50	108,509	0.51	3,147
Mesa	584,239	1.78	848,533	2.21	451,654	2.11	13,099
Mineral	1,443	*	4,840	0.01	3,657	0.02	106
Moffat	72,060	0.22	120,657	0.31	70,820	0.33	2,054
Montezuma	98,734	0.30	168,000	0.44	91,883	0.43	2,665
Montrose	125,964	0.38	192,163	0.50	112,551	0.53	3,264
Morgan	878,943	2.69	254,618	0.66	98,598	0.46	2,859
Otero	167,753	0.51	173,637	0.45	72,850	0.34	2,113
Ouray	5,085	0.02	13,126	0.03	8,747	0.04	254
Park	13,066	0.04	22,312	0.06	10,976	0.05	318
Phillips	61,524	0.19	65,458	0.17	16,426	0.08	476
Pitkin	111,759	0.34	339,004	0.88	256,215	1.20	7,431
Prowers	196,297	0.60	230,945	0.60	72,816	0.34	2,112
Pueblo	860,932	2.63	1,100,591	2.86	529,365	2.48	15,352
Rio Blanco	51,660	0.16	69,025	0.18	22,622	0.11	656
Rio Grande	77,074	0.24	107,363	0.28	50,752	0.24	1,472
Routt	101,882	0.31	215,202	0.56	142,184	0.67	4,124
Saguache	17,914	0.05	21,464	0.06	8,999	0.04	261
San Juan	2,312	0.01	8,088	0.02	5,903	0.03	171
San Miguel	22,248	0.07	36,065	0.09	25,132	0.12	729
Sedgwick	22,968	0.07	31,146	0.08	12,464	0.06	361
Summit	101,033	0.31	302,417	0.79	222,848	1.04	6,463
Teller	31,430	0.10	62,434	0.16	35,375	0.17	1,026
Washington	38,303	0.12	47,600	0.12	12,462	0.06	361
Weld	871,409	2.66	1,063,319	2.76	547,506	2.56	15,879
Yuma	67,989	0.21	95,678	0.25	42,339	0.20	1,228
Out of State	1,745,333	5.33	1,538,944	4.00	964,529	4.51	27,972
STATE TOTALS [a]	**$32,732,192**	**100.00**	**$38,462,345**	**100.00**	**$21,380,448**	**100.00**	**$620,062**

[a] Percentages of net sales tax are identical to those shown for net taxable sales.
* Less than 0.01%.

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS CLASS Fiscal Year Ended June 30, 1987

Thousands of Dollars Business Class:	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
Agriculture, Forestry and Fisheries	312	$131,883	$1,524
Mining	135	$129,671	$1,605
Contract Construction	1,074	$664,704	$5,394
Manufacturing	1,489	$ 2,421,778	$ 24,255
Transportation, Communications, Electric Gas and Sanitary Services	1,091	$ 3,614,428	$ 47,327
Wholesale Trade	2,166	$ 2,438,078	$ 31,418
Retail Trade:			
Building Materials Hardware and Farm Equipment:			
Lumber and Other Building Material Dealers	671	$900,940	$ 22,023
Heating and Plumbing Equipment Dealers	127	103,987	1,606
Paint, Glass and Wallpaper Stores	311	171,926	2,465
Electrical Supply Stores	157	162,497	3,137
Hardware Stores	442	235,350	5,698
Farm Equipment Stores	169	138,614	2,747
Subtotal	**1,877**	**$ 1,713,314**	**$ 37,675**
General Merchandise:			
Department Stores	178	$ 1,463,719	$ 39,992
Mail-Order Houses	156	221,116	4,393
Limited-Price Variety Stores	100	373,217	9,459
Merchandise Vending Machine Operators	119	31,826	628
Direct Selling Organizations	745	92,077	2,024
Miscellaneous General Merchandise Stores	373	255,830	6,447
Subtotal	**1,672**	**$ 2,437,785**	**$ 62,943**
Food Stores:			
Grocery Stores	1,272	$ 4,210,570	$ 29,391
Meat and Fish Markets	66	23,083	109
Fruit and Vegetable Markets	31	6,962	59
Candy, Nut and Confectionery Stores	83	14,741	147
Dairy Products Stores	199	45,593	712
Retail Bakeries	267	45,195	813
Miscellaneous Food Stores	152	99,930	814
Subtotal	**2,071**	**$ 4,446,075**	**$ 32,044**
Automotive Dealers and Service Stations:			
M.V. Dealers (New and Used Cars)	451	$ 3,127,400	$ 59,267
M.V. Dealers (Used Cars Only)	503	287,676	6,122
Tire, Battery, and Accessory Dealers	982	449,892	9,608
Gasoline Service Stations	1,150	1,387,096	5,489
Mobile Home and Trailer Dealers	124	206,808	3,199
Miscellaneous Aircraft, Marine, and Automotive Dealers	217	86,174	1,408
Subtotal	**3,427**	**$ 5,545,048**	**$ 85,094**
Apparel and Accessories:			
Men's/Boy's Clothing and Furnishing Stores	219	$101,657	$2,833
Women's Ready-to-Wear Stores	681	237,362	6,660
Women's Accessory and Specialty Stores	37	4,333	123
Children's and Infants' Wear Stores	93	24,090	594
Family Clothing Stores	318	376,185	10,263
Shoe Stores	457	145,920	4,004
Custom Tailors	47	6,352	135
Furriers and Fur Shops	31	19,624	309
Miscellaneous Apparel and Accessory Stores	197	54,040	1,380
Subtotal	**2,080**	**$969,562**	**$ 26,301**

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS CLASS (Continued)

Thousands of Dollars Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
Retail Trade: (continued)			
Furniture, Home Furnishmings and Equipment:			
Furniture, Home Furnishings and Equipment Stores	1,962	$796,717	$ 16,815
Household Appliance Stores	216	136,235	3,372
Radio, Television, and Music Stores	492	216,562	5,312
Subtotal	**2,670**	**$ 1,149,514**	**$ 25,498**
Eating and Drinking Places:			
Eating Places	3,039	$ 1,240,457	$ 34,167
Drinking Places	2,997	1,275,549	35,340
Subtotal	**6,036**	**$ 2,516,007**	**$ 69,507**
Miscellaneous Retail Stores:			
Drug and Proprietary Stores	384	$429,063	$6,735
Liquor Stores	1,034	459,256	12,371
Antique and Secondhand Stores	777	89,853	2,252
Book and Stationery Stores	574	328,575	6,914
Sporting Goods and Bicycle Shops	964	377,666	9,219
Farm and Garden Supply Stores	445	392,760	3,512
Jewelry Stores	515	138,693	3,318
Fuel and Ice Dealers	193	69,454	424
Retail Stores Not Elsewhere Classified	9,359	3,342,685	52,947
Subtotal	**14,246**	**$ 5,628,004**	**$ 97,695**
Finance, Insurance and Real Estate	519	455,996	8,087
Hotels and Other Lodging Places	1,160	751,057	19,876
Personal Service Other Than Lodging	6,804	3,395,709	42,986
Government Facilities	50	34,813	$383
Nonclassifiable Establishments	17	18,918	448
STATE TOTALS [1]	**48,898**	**$38,462,345**	**$620,062**

[1] Sum of items may not equal totals because of rounding.Totals do not include penalty, interest, license fees or occasional auto sales.

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS AND NET TAXABLE SALES BY BUSINESS CLASS Fiscal Year Ended June 30, 1987

Thousands of Dollars

Business Class	Monthly Average No. OfReturns	Gross Sales	Deductions	Net Taxable Sales	Percent Of Total Net Taxable Sales
Agriculture, Forestry & Fisheries	312	$243,646	$191,090	$52,557	0.25
Mining	135	198,502	143,143	55,358	0.26
Contract Construction	1,074	792,416	606,440	185,976	0.87
Manufacturing	1,489	6,339,070	5,502,722	836,348	3.91
Transportation, Communication, Electric, Gas, and Sanitary Services	1,091	3,906,807	2,274,895	1,631,911	7.63
Wholesale Trade	2,166	8,727,271	7,643,943	1,083,328	5.07
Retail Trade:					
Building Materials and Farm Equip.	1,877	2,111,432	812,329	1,299,103	6.08
General Merchandise	1,672	2,538,071	367,705	2,170,367	10.15
Food Stores	2,071	4,844,673	3,739,753	1,104,920	5.17
Automotive Dealers and Service Stations	3,427	7,029,358	4,095,213	2,934,145	13.72
Apparel and Accessory Stores	2,080	996,732	89,839	906,893	4.24
Furniture and Home Furnishings Stores	2,670	1,354,835	475,622	879,212	4.11
Eating and Drinking Places	6,036	2,579,114	182,419	2,396,695	11.21
Miscellaneous Retail Stores	14,246	7,359,100	3,990,512	3,368,588	15.76
Finance, Insurance and Real Estate	519	493,887	215,024	278,862	1.30
Hotels and Other Lodging Places	1,160	755,558	70,200	685,358	3.21
Services Other Than Lodging	6,804	3,782,695	2,300,519	1,482,176	6.93
Government Facilities	50	38,364	25,166	13,198	0.06
Nonclassifiable Establishments	17	21,109	5,658	15,451	0.07
STATE TOTALS [1]	**48,898**	**$54,112,640**	**$32,732,192**	**$21,380,448**	**100.00**

[1] Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FROM SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1987 County/City	Gross Sales	Retail Sales	Net Tax Collection
ADAMS	$ 5,480,915,615	$ 3,330,057,987	$ 48,903,975
Aurora	676,012,381	515,471,740	7,980,668
Bennett	7,561,023	7,163,289	65,995
Brighton	165,609,007	141,423,580	2,175,808
Broomfield	56,583,794	41,003,400	555,770
Commerce City	723,176,705	419,852,735	5,539,478
Federal Heights	119,716,135	103,925,735	1,553,119
Northglenn	391,292,838	339,192,507	6,141,819
Strasburg	2,491,609	2,367,114	34,405
Thornton	571,076,585	463,811,178	7,768,003
Westminster	255,027,655	229,571,672	3,325,450
Remainder of County	2,512,267,883	1,066,275,037	13,763,460
ALAMOSA	166,757,975	133,182,591	2,168,987
Alamosa	135,681,256	115,653,225	1,963,298
Remainder of County	31,076,719	17,529,366	205,689
ARAPAHOE	6,950,318,662	5,087,547,609	85,951,947
Aurora	2,055,375,000	1,617,567,764	30,789,957
Byers	43,894,984	3,280,299	66,805
Deer Trail	984,890	921,571	10,836
Englewood	1,599,137,099	1,148,853,585	18,386,708
Glendale	272,663,545	259,934,723	3,553,905
Greenwood Village	156,852,719	140,935,125	2,179,362
Littleton	753,988,920	594,131,311	9,277,512
Sheridan	198,780,389	114,404,053	1,908,186
Strasburg	6,272,743	4,785,743	44,931
Remainder of County	1,862,368,423	1,202,733,435	19,733,745
ARCHULETA	43,016,540	40,331,719	721,234
Pagosa Springs	29,061,862	28,077,962	476,598
Remainder of County	13,954,678	12,253,757	244,636
BACA	37,803,315	29,846,357	366,964
Campo	294,079	294,079	5,198
Pritchett	195,728	173,367	2,931
Springfield	23,182,850	20,562,707	239,077
Walsh	5,815,265	5,043,106	56,012
Remainder of County	8,315,393	3,773,098	63,746
BENT	19,016,200	17,342,379	210,948
Las Animas	13,631,161	13,110,580	174,933
Remainder of County	5,385,039	4,231,799	36,015
BOULDER	3,213,537,863	2,362,292,153	37,239,525
Boulder	1,571,035,102	1,279,738,597	22,289,285
Broomfield	337,939,921	112,970,454	1,830,869
Lafayette	112,823,242	77,967,940	805,893
Longmont	689,468,353	500,680,611	6,570,036
Louisville	95,638,633	81,403,669	1,125,188
Lyons	7,514,612	6,925,517	98,225
Nederland	10,863,975	9,790,537	124,612
Niwot	3,847,967	3,357,574	40,148
Remainder of County	384,406,058	289,457,254	2,355,269
CHAFFEE	163,982,215	115,303,041	1,712,489
Buena Vista	35,947,945	23,686,856	328,615
Poncha Springs	16,974,364	6,443,897	88,704
Salida	78,939,209	57,084,457	846,650
Remainder of County	32,120,697	28,087,831	448,520
CHEYENNE	17,936,065	17,213,158	208,692
Cheyenne Wells	7,441,192	7,141,270	89,673

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FROM SELECTED CITIES BY COUNTY

County/City	Gross Sales	Retail Sales	Net Tax Collection
CHEYENNE (cont.)			
Kit Carson	$1,591,171	$1,555,210	$24,449
Remainder of County	8,903,702	8,516,678	94,570
CLEAR CREEK	66,958,353	58,133,831	755,558
Empire	2,212,126	1,967,412	28,401
Georgetown	10,730,690	10,249,287	192,431
Idaho Springs	34,048,445	32,621,238	389,837
Silver Plume	1,320,138	715,483	8,065
Remainder of County	18,646,954	12,580,411	136,824
CONEJOS	25,824,117	23,227,831	238,140
Antonito	5,796,571	5,357,422	49,198
La Jara	6,478,717	6,337,356	55,077
Manassa	2,425,579	2,206,175	36,090
Romeo	761,343	761,343	4,938
Remainder of County	10,361,907	8,565,535	92,837
COSTILLA	12,974,162	6,329,561	134,893
Blanca	3,840,871	593,397	9,230
Fort Garland	1,998,926	1,910,579	20,849
San Luis	1,974,631	1,949,150	30,985
Remainder of County	5,159,734	1,876,435	73,829
CROWLEY	10,116,533	9,737,077	127,107
Ordway	8,126,618	7,781,445	101,509
Remainder of County	1,989,915	1,955,632	25,598
CUSTER	7,841,042	7,675,088	107,323
Westcliffe	3,530,117	3,409,382	63,909
Remainder of County	4,310,925	4,265,706	43,414
DELTA	216,964,305	134,396,497	1,886,070
Cedaredge	7,058,665	5,972,979	91,821
Crawford	809,292	722,922	13,936
Delta	145,099,939	77,560,638	1,087,106
Hotchkiss	12,656,385	9,586,966	111,129
Paonia	8,931,935	8,374,902	142,971
Remainder of County	42,408,089	32,078,090	439,107
DENVER City and County	12,521,222,787	7,762,195,470	129,693,814
DOLORES	7,191,494	5,779,043	79,855
Dove Creek	6,300,075	4,950,621	61,419
Remainder of County	891,419	828,422	18,436
DOUGLAS	329,608,360	275,557,904	4,127,137
Castle Rock	99,799,522	87,204,263	1,611,964
Franktown	5,386,226	3,533,541	43,051
Parker	59,521,375	51,075,056	622,373
Sedalia	10,707,936	8,996,913	126,072
Remainder of County	154,193,301	124,748,131	1,723,677
EAGLE	401,265,888	347,166,731	7,286,584
Avon	27,110,158	25,342,043	394,001
Basalt	22,450,208	12,026,273	150,213
Eagle	28,865,417	16,351,893	242,357
Gypsum	2,549,850	2,502,354	34,386
Minturn	19,845,727	9,336,720	180,839
Red Cliff	349,615	348,295	4,701
Vail	219,506,207	206,339,696	4,792,756
Remainder of County	80,588,706	74,919,457	1,487,331
ELBERT	21,807,572	20,119,801	197,321
Agate	543,526	536,795	2,145

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FROM SELECTED CITIES BY COUNTY

County/City	Gross Sales	Retail Sales	Net Tax Collection
ELBERT (cont.)			
Elizabeth	$8,162,637	$7,456,015	$96,940
Kiowa	3,123,463	2,834,793	22,730
Simla	2,320,011	2,310,343	22,428
Remainder of County	7,657,935	6,981,855	53,078
EL PASO	4,903,840,628	4,001,771,936	61,069,470
Calhan	9,904,470	8,513,112	100,508
Colorado Springs	4,459,638,586	3,613,692,687	56,901,713
Fountain	44,325,627	38,401,584	656,753
Green Mountain Falls	2,422,327	2,407,173	37,830
Manitou Springs	21,131,035	20,069,115	398,724
Monument	15,614,822	14,137,872	149,506
Palmer Lake	3,867,399	3,585,627	62,388
Security	31,483,105	31,015,067	330,696
Remainder of County	315,453,257	269,949,699	2,431,352
FREMONT	215,479,410	172,137,608	2,671,639
Canon City	143,150,476	123,715,494	1,951,848
Florence	19,545,577	18,385,038	235,369
Penrose	3,227,636	3,096,297	42,009
Remainder of County	49,555,721	26,940,779	442,413
GARFIELD	431,063,232	378,141,726	5,953,455
Carbondale	36,500,165	25,195,843	382,956
Glenwood Springs	264,973,486	239,324,507	4,057,613
New Castle	2,863,221	2,495,014	24,862
Parachute	6,060,037	5,959,016	106,375
Rifle	45,386,643	40,190,242	570,444
Silt	3,693,004	3,261,749	42,694
Remainder of County	71,586,676	61,715,355	768,511
GILPIN	9,040,099	8,808,209	174,262
Black Hawk	2,437,200	2,406,907	36,701
Central City	4,908,940	4,834,436	117,542
Remainder of County	1,693,959	1,566,866	20,019
GRAND	176,264,373	115,598,021	2,334,345
Fraser	23,740,327	13,283,203	186,093
Granby	23,397,844	22,093,110	374,114
Grand Lake	22,902,128	9,875,042	211,356
Hot Sulphur Springs	2,186,985	1,028,743	19,327
Kremmling	15,645,126	14,140,639	213,045
Winter Park	39,212,949	28,563,888	745,282
Remainder of County	49,179,014	26,613,396	585,128
GUNNISON	123,821,586	112,928,129	2,056,707
Crested Butte	17,078,353	16,562,673	353,129
Gunnison	68,163,163	64,266,260	1,016,818
Mount Crested Butte	17,379,802	17,374,584	443,572
Remainder of County	21,200,268	14,724,612	243,188
HINSDALE	5,810,764	5,610,866	108,956
Lake City	3,451,693	3,324,746	65,854
Remainder of County	2,359,071	2,286,120	43,102
HUERFANO	33,408,672	30,171,461	396,030
La Veta	5,230,938	4,428,032	46,183
Walsenburg	19,158,864	16,855,117	241,444
Remainder of County	9,018,870	8,888,312	108,403
JACKSON	23,327,245	14,921,271	179,429
Walden	8,673,695	8,402,978	115,866
Remainder of County	14,653,550	6,518,293	63,563

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FROM SELECTED CITIES BY COUNTY

County/City	Gross Sales	Retail Sales	Net Tax Collection
JEFFERSON	$4,914,995,056	$4,214,050,209	$70,787,650
Arvada	679,462,082	573,838,653	8,564,879
Broomfield	37,744,309	27,990,692	414,269
Conifer	31,669,569	27,148,799	420,567
Edgewater	34,342,287	32,568,909	349,841
Evergreen	47,612,950	43,416,955	586,845
Golden	254,733,614	174,792,006	2,554,082
Kittredge	1,479,673	1,406,363	19,779
Lakeside	70,603,190	67,843,243	1,788,090
Lakewood	1,889,110,352	1,643,932,084	30,104,435
Morrison	5,793,806	4,748,725	88,752
Mountain View	7,126,866	6,226,714	150,459
Westminster	225,186,773	218,700,849	4,794,050
Wheat Ridge	628,834,093	517,865,722	6,697,942
Remainder of County	1,001,295,492	873,570,495	14,253,660
KIOWA	12,518,152	9,987,138	94,048
Eads	8,027,228	7,728,946	70,042
Remainder of County	4,490,924	2,258,192	24,006
KIT CARSON	102,322,423	95,368,901	1,251,230
Burlington	52,089,721	48,970,598	756,104
Flagler	11,247,632	10,136,443	103,511
Seibert	6,109,144	6,105,963	24,062
Stratton	6,795,457	6,542,398	106,872
Remainder of County	26,080,469	23,613,499	260,681
LAKE	44,083,805	37,513,220	520,709
Leadville	20,869,732	20,381,410	337,993
Twin Lakes	615,859	614,854	1,937
Remainder of County	22,598,214	16,516,956	180,779
LA PLATA	373,013,814	331,744,256	5,668,049
Bayfield	8,418,623	7,946,449	83,355
Durango	291,174,259	258,410,808	4,542,990
Ignacio	6,372,121	6,221,571	59,867
Remainder of County	67,048,811	59,165,428	981,837
LARIMER	2,143,101,609	1,652,790,279	26,832,471
Berthoud	30,104,417	19,678,178	179,184
Estes Park	84,652,241	81,594,458	1,607,390
Fort Collins	1,233,328,180	986,366,278	16,738,598
Loveland	465,839,814	334,792,287	5,104,604
Wellington	5,103,889	4,811,996	54,736
Remainder of County	324,073,068	225,547,082	3,147,959
LAS ANIMAS	97,948,064	81,441,339	1,067,334
Aguilar	2,913,901	2,836,770	25,827
Trinidad	79,863,015	65,098,050	870,786
Remainder of County	15,171,148	13,506,519	170,721
LINCOLN	99,114,288	92,493,148	824,318
Arriba	10,068,305	9,833,963	15,672
Genoa	6,013,030	6,006,432	2,842
Hugo	16,954,983	13,993,732	129,456
Limon	62,851,256	59,616,842	624,608
Remainder of County	3,226,714	3,042,179	51,740
LOGAN	469,400,239	192,802,642	3,146,910
Crook	1,079,247	1,050,324	8,666
Fleming	6,258,560	6,250,243	7,031
Iliff	650,558	639,402	3,104
Merino	1,977,820	1,274,850	4,489

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FROM SELECTED CITIES BY COUNTY

County/City	Gross Sales	Retail Sales	Net Tax Collection
LOGAN (cont.)			
Sterling	$413,614,248	$142,964,025	$2,711,572
Remainder of County	45,819,806	40,623,798	412,048
MESA	1,035,892,864	848,532,931	13,098,573
Clifton	27,247,272	26,526,069	356,238
Collbran	1,967,112	1,914,291	27,546
De Beque	415,595	410,134	6,200
Fruita	22,908,808	20,944,227	274,348
Gateway	109,378	104,503	1,442
Grand Junction	788,304,590	646,385,552	10,706,630
Palisade	18,967,386	8,377,969	106,230
Remainder of County	175,972,723	143,870,186	1,619,939
MINERAL	5,100,241	4,839,534	106,068
Creede	2,899,255	2,827,394	51,076
Remainder of County	2,200,986	2,012,140	54,992
MOFFAT	142,879,844	120,657,164	2,053,875
Craig	133,812,092	112,263,999	1,872,434
Dinosaur	4,138,609	4,136,112	110,385
Remainder of County	4,929,143	4,257,053	71,056
MONTEZUMA	190,617,581	168,000,435	2,664,694
Cortez	141,392,486	126,827,190	2,020,379
Dolores	4,647,046	4,331,129	66,383
Mancos	4,513,097	4,261,222	55,438
Remainder of County	40,064,952	32,580,894	522,494
MONTROSE	238,514,039	192,162,509	3,264,159
Cimarron	123,854	120,876	1,415
Montrose	175,765,271	150,772,709	2,807,051
Naturita	4,988,537	4,867,267	60,175
Nucla	12,284,433	12,170,586	96,211
Olathe	8,595,344	6,052,057	49,156
Remainder of County	36,756,600	18,179,014	250,151
MORGAN	977,541,163	254,618,105	2,859,496
Brush	48,164,464	41,758,440	445,867
Fort Morgan	805,670,802	100,356,075	1,701,014
Hillrose	351,464	345,204	4,196
Wiggins	61,578,190	59,885,261	122,928
Remainder of County	61,776,243	52,273,125	585,491
OTERO	240,602,819	173,636,991	2,112,799
Cheraw	346,535	338,245	6,459
Fowler	7,887,400	7,346,986	64,340
La Junta	157,216,397	104,297,201	1,179,870
Manzanola	2,557,057	2,311,972	21,974
Rocky Ford	36,492,188	29,328,216	360,437
Swink	1,171,949	1,135,382	11,184
Remainder of County	34,931,293	28,878,989	468,535
OURAY	13,832,447	13,125,591	253,708
Ouray	8,869,606	8,640,307	198,150
Ridgway	2,976,115	2,845,163	35,414
Remainder of County	1,986,726	1,640,121	20,144
PARK	24,041,767	22,311,602	318,312
Fairplay	4,237,187	4,170,633	53,817
Remainder of County	19,804,580	18,140,969	264,495
PHILLIPS	77,950,446	65,458,335	476,412
Haxtun	15,873,754	8,041,868	113,019

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FROM SELECTED CITIES BY COUNTY

County/City	Gross Sales	Retail Sales	Net Tax Collection
PHILLIPS (cont.)			
Holyoke	$47,116,528	$42,515,016	$303,703
Remainder of County	14,960,164	14,901,451	59,690
PITKIN	367,973,452	339,004,285	7,430,554
Aspen	237,547,486	220,413,853	4,835,157
Snowmass	231,947	228,469	4,553
Snowmass Village	60,592,243	60,277,847	1,515,580
Remainder of County	69,601,776	58,084,116	1,075,264
PROWERS	269,113,726	230,944,559	2,111,773
Granada	888,728	838,093	16,305
Holly	13,821,786	12,900,455	71,883
Lamar	233,688,782	198,575,152	1,749,085
Wiley	4,489,523	3,621,937	64,737
Remainder of County	16,224,907	15,008,922	209,763
PUEBLO	1,390,296,667	1,100,591,174	15,352,382
Avondale	1,140,533	1,125,163	8,353
Boone	16,077,652	15,539,818	426,116
Colorado City	2,342,331	2,249,652	18,710
Pueblo	1,293,779,229	1,021,807,558	14,085,610
Rye	1,938,638	1,900,352	19,150
Remainder of County	75,018,284	57,968,631	794,443
RIO BLANCO	74,282,186	69,024,588	656,089
Meeker	18,842,455	15,669,239	231,871
Rangely	48,405,110	47,369,638	338,826
Remainder of County	7,034,621	5,985,711	85,392
RIO GRANDE	127,826,159	107,363,464	1,471,935
Del Norte	15,954,506	15,258,822	176,865
Monte Vista	44,005,364	37,461,127	587,948
South Fork	1,979,203	1,926,684	27,951
Remainder of County	65,887,086	52,716,831	679,171
ROUTT	244,065,879	215,202,155	4,123,575
Hayden	10,688,560	10,407,728	167,470
Oak Creek	3,976,105	3,706,270	54,798
Phippsburg	71,241	71,241	1,599
Steamboat Springs	159,186,802	136,723,256	3,056,799
Yampa	859,837	792,248	14,809
Remainder of County	69,283,334	63,501,412	828,100
SAGUACHE	26,912,520	21,463,893	260,967
Center	14,466,454	14,186,697	160,242
Saguache	4,034,880	3,725,397	45,684
Remainder of County	8,411,186	3,551,799	55,041
SAN JUAN	8,215,156	8,087,603	171,196
Silverton	7,048,805	6,923,611	139,193
Remainder of County	1,166,351	1,163,992	32,003
SAN MIGUEL	47,379,977	36,064,585	728,861
Norwood	4,937,103	4,599,983	49,687
Telluride	39,050,269	28,333,844	626,226
Remainder of County	3,392,605	3,130,758	52,948
SEDGWICK	35,432,338	31,146,494	361,497
Julesburg	21,330,772	18,436,652	220,417
Ovid	2,487,429	2,132,061	19,290
Sedgwick	1,025,226	207,025	3,990
Remainder of County	10,588,911	10,370,756	117,800

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FROM SELECTED CITIES BY COUNTY

County/City	Gross Sales	Retail Sales	Net Tax Collection
SUMMIT	$323,880,610	$302,416,678	$6,462,854
Breckenridge	89,766,698	88,365,251	2,037,910
Copper Mountain	22,209,876	22,178,582	571,051
Dillon	29,467,082	18,974,114	381,635
Frisco	55,236,542	51,710,426	1,052,276
Keystone	30,721,962	30,707,734	841,904
Silverthorn	52,955,857	48,603,138	824,423
Remainder of County	43,522,593	41,877,433	753,655
TELLER	66,805,407	62,434,133	1,025,954
Cripple Creek	11,708,555	11,514,898	187,723
Green Mountain Falls	7,441	7,441	217
Victor	2,695,727	2,670,767	24,590
Woodland Park	43,714,589	40,363,636	705,438
Remainder of County	8,679,095	7,877,391	107,986
WASHINGTON	50,764,954	47,599,871	361,461
Akron	35,185,776	33,620,905	237,860
Cope	652,991	647,665	15,232
Otis	6,014,815	4,509,218	28,883
Remainder of County	8,911,372	8,822,083	79,486
WELD	1,418,914,878	1,063,319,250	15,878,528
Ault	9,216,566	6,536,331	64,513
Dacono	6,504,522	5,303,816	88,538
Eaton	46,741,079	31,743,692	171,277
Erie	14,989,887	4,328,808	51,826
Evans	35,541,126	25,634,147	426,060
Firestone	1,664,001	1,456,330	22,646
Frederick	8,902,404	8,615,625	61,538
Fort Lupton	52,942,212	45,254,961	744,318
Garden City	17,260,813	11,955,095	233,209
Gilcrest	1,963,877	1,948,952	23,811
Greeley	855,433,394	662,324,150	10,357,751
Grover	250,649	249,720	2,167
Hudson	7,183,376	5,530,099	68,174
Johnstown	15,039,553	14,009,085	88,247
Keenesburg	4,666,949	4,197,152	60,585
Kersey	2,915,746	2,199,362	23,808
La Salle	13,659,895	10,482,286	206,527
Mead	3,117,949	2,587,513	22,530
Milliken	2,868,943	2,649,535	19,213
Nunn	600,471	554,182	8,556
Pierce	3,232,282	803,376	8,596
Platteville	18,072,208	17,458,284	137,759
Severance	2,273,791	2,233,060	26,111
Windsor	17,171,405	16,049,893	307,889
Remainder of County	276,701,780	179,213,796	2,652,879
YUMA	110,328,587	95,678,456	1,227,913
Eckley	1,142,927	1,105,695	30,632
Idalia	967,999	965,702	9,203
Joes	541,569	536,131	13,625
Kirk	3,144,379	3,058,064	28,013
Wray	35,793,356	33,537,964	355,129
Yuma	49,580,386	38,861,256	535,657
Remainder of County	19,157,971	17,613,644	255,654
OUT OF STATE COMPANIES	2,709,861,981	1,536,944,065	27,972,418
STATE TOTALS	**$54,112,640,210**	**$38,462,344,637**	**$620,061,628**

TOURISM PROMOTION TAX BY COUNTY [1/] Fiscal Years Ended June 30,

	1983	1984	1985	1986	1987
Adams	$79	$122,240	$134,268	$145,824	$152,692
Alamosa	0	9,500	11,072	11,621	12,307
Arapahoe	240	218,023	255,791	261,081	269,104
Archuleta	0	5,966	7,399	7,984	6,881
Baca	0	1,009	1,069	1,073	929
Bent	0	1,023	1,067	1,300	1,006
Boulder	20	136,852	150,199	203,297	192,868
Chaffee	0	12,704	13,153	16,272	17,793
Cheyenne	0	1,697	975	1,124	1,140
Clear Creek	11	12,987	11,909	13,490	13,138
Conejos	0	1,724	1,255	1,227	1,044
Costilla	0	451	474	993	1,365
Crowley	0	818	263	271	396
Custer	0	1,438	1,126	1,094	1,384
Delta	0	7,494	6,354	7,366	6,526
Denver	287	533,089	596,226	627,101	741,748
Dolores	0	634	319	266	356
Douglas	0	9,158	9,133	11,231	20,488
Eagle	2	107,229	143,609	139,621	164,360
Elbert	0	999	894	885	855
El Paso	0	231,103	271,889	299,609	340,734
Fremont	0	14,769	14,761	17,703	19,482
Garfield	0	31,467	34,483	38,846	36,665
Gilpin	0	2,926	2,893	2,895	2,342
Grand	0	36,154	42,955	45,863	49,662
Gunnison	0	20,080	18,965	30,718	36,206
Hinsdale	0	2,372	1,646	1,559	1,491
Huerfano	0	4,779	4,669	4,796	3,526
Jackson	0	1,204	1,039	1,120	1,177
Jefferson	117	232,091	251,696	275,334	287,170
Kiowa	0	584	663	682	1,160
Kit Carson	0	5,910	5,770	6,260	6,041
Lake	0	4,900	5,185	4,803	5,795
La Plata	263	47,967	55,209	57,463	61,976
Larimer	9	99,389	106,819	121,867	130,657
Las Animas	0	6,962	7,448	9,168	11,720
Lincoln	0	5,558	4,055	4,220	6,668
Logan	0	12,087	13,202	13,206	12,453
Mesa	43	53,342	54,703	58,832	62,350
Mineral	0	2,584	2,766	3,426	3,050
Moffat	17	9,069	10,784	9,768	8,360
Montezuma	21	16,036	13,997	16,304	16,138
Montrose	0	11,133	12,087	12,200	13,152
Morgan	0	10,500	10,585	9,681	10,979
Otero	34	8,888	9,618	9,710	10,372
Ouray	0	3,588	3,782	4,394	4,251
Park	0	3,516	3,242	3,549	3,662
Phillips	0	1,060	1,035	1,027	1,373
Pitkin	0	121,701	141,385	154,949	178,632
Prowers	0	8,541	9,607	8,413	8,932
Pueblo	24	52,758	67,372	63,142	74,275
Rio Blanco	0	3,323	2,700	2,761	3,417
Rio Grande	0	5,801	6,103	7,480	7,420
Routt	0	49,478	59,212	61,925	70,669
Saguache	0	1,483	1,078	858	1,012
San Juan	0	2,639	2,793	2,349	2,663
San Miguel	0	7,142	7,126	10,410	16,803
Sedgwick	0	1,593	1,571	1,868	1,418
Summit	38	75,984	117,814	149,793	153,884
Teller	0	7,121	6,192	5,787	7,010
Washington	0	2,260	1,357	1,717	1,325
Weld	0	49,371	59,780	62,417	67,670
Yuma	0	2,609	2,563	2,946	3,668
Out of State	1,316	411,031	503,080	526,846	558,382
TOTAL	**$2,520**	**$2,867,891**	**$3,302,232**	**$3,581,787**	**$3,912,166**

[1/] Businesses with more than one location report the entire tax from the home office or location.

TOURISM PROMOTION TAX BY INDUSTRY Fiscal Years Ended June 30

	1983 [1]	1984	1985	1986	1987
Agriculture, Forestry & Fisheries	$0	$347	$411	$423	$419
Mining	0	0	1	0	0
Contract Construction	0	0	0	0	15
Manufacturing	0	26,629	10,962	5,361	6,289
Transportation, Communication, Electric, Gas, and Sanitary Services	0	6,815	6,772	7,052	7,497
Wholesale Trade	0	318	614	824	1,425
Retail Trade:					
Building Materials and Farm Equip.	0	0	5	16	11
General Merchandise	0	13,581	17,672	17,411	19,222
Food Stores	6	90,213	83,035	92,742	167,057
Automotive Dealers and Service Stations	0	3,175	4,491	5,254	10,760
Apparel and Accessory Stores	0	1,858	2,360	2,935	3,264
Furniture and Home Furnishings Stores	0	11,038	17,571	22,515	19,934
Eating and Drinking Places	2,145	1,909,937	2,181,615	2,360,854	2,532,896
Miscellaneous Retail Stores	0	51,994	55,062	101,345	130,392
Finance, Insurance and Real Estate	6	65,738	86,600	86,298	90,347
Hotels and Other Lodging Places	136	523,647	634,075	650,350	677,790
Services Other Than Lodging	227	162,471	200,968	228,164	245,891
Government Facilities	0	99	25	176	(199)
Nonclassifiable Establishments	0	32	(5)	65	(844)
TOTAL	**$2,520**	**$2,867,891**	**$3,302,233**	**$3,581,787**	**$3,912,166**

[1] Tourism Tax became effective May 1, 1983.

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE As of July 1, 1987

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
.25%	0	1	0	1
.50%	0	1	0	1
.60%	0	0	1	1
1.00%	17	15	0	32
1.50%	3	1	0	4
2.00%	88	9	0	97
2.15%	1	0	0	1
2.50%	2	0	0	2
2.75%	3	0	0	3
3.00%	46	3	0	49
3.25%	1	0	0	1
3.50%	9	0	0	9
4.00%	18	1	0	19
TOTAL	**188**	**31**	**1**	**220**

CITY SALES TAXES NOT COLLECTED BY THE STATE As Of July 1, 1987

Locality	Current %	Locality	Current %
Alamosa	1.0	Golden	2.0
Arvada	3.0	Grand Junction	2.0
Aurora	3.5	Greeley	3.0
Avon	4.0	Greenwood Village	3.0
Boulder	2.15	Lafayette	2.0
Breckenridge	2.0	La Junta	3.0
Central City	4.0	Lakewood	2.0
Cherry Hills Village	3.0	Lamar	3.0
Colorado Springs	2.5	Littleton	3.0
Commerce City	3.0	Longmont	2.75
Cortez	3.5	Montrose	3.0
Delta	2.0	Northglenn	3.0
Denver	3.5	Pueblo	3.5
Durango	2.0	Rifle	2.0
Edgewater	3.5	Thornton	3.5
Englewood	3.0	Westminster	3.25
Fort Collins	2.75	Wheat Ridge	2.0
Glendale	3.5		

CITY SALES TAX RATES COLLECTED BY THE STATE As Of July 1, 1987

City	Current %	City	Current %	City	Current %
Akron	1.0	Fruita	2.0	Norwood	2.0
Antonito	2.0	Garden City	2.0	Nucla	2.0
Aspen	1.0	Georgetown	3.0	Oak Creek	3.0
Ault	2.0	Gilcrest	3.0	Olathe	2.0
Basalt	2.0	Glenwood Springs	2.75	Ordway	2.0
Bayfield	1.0	Granada	2.0	Otis	2.0
Bennett	2.0	Granby	4.0	Ouray	3.0
Berthoud	2.0	Grand Lake	4.0	Palisade	1.0
Black Hawk	4.0	Green Mountain Falls	2.0	Palmer Lake	2.0
Blanca	2.0	Gunnison	3.0	Paonia	1.0
Brighton	3.0	Gypsum	2.0	Parachute	3.0
Broomfield	3.0	Haxtun	1.0	Parker	2.5
Brush	2.0	Hayden	3.0	Pitkin	3.0
Buena Vista	2.0	Holly	1.0	Platteville	2.0
Burlington	2.0	Holyoke	1.5	Poncha Springs	1.0
Calhan	2.0	Hot Sulphur Springs	4.0	Redcliff	2.0
Canon City	2.0	Hotchkiss	2.0	Rico	2.0
Carbondale	3.0	Hudson	2.0	Ridgway	3.0
Castle Rock	2.0	Idaho Springs	3.0	Rocky Ford	3.0
Cedaredge	1.5	Ignacio	1.0	Romeo	1.0
Center	2.0	Johnstown	2.0	Saguache	2.0
Cheyenne Wells	2.0	Julesburg	1.0	Salida	1.0
Collbran	2.0	Keenesburg	2.0	San Luis	2.0
Columbine Valley	3.0	Kersey	2.0	Sedgwick	1.0
Craig	1.5	Kit Carson	2.0	Severance	2.0
Creede	2.0	Kremmling	4.0	Sheridan	3.0
Crested Butte	4.0	La Jara	2.0	Sheridan	3.0
Cripple Creek	2.0	La Salle	2.0	Silt	3.0
Dacono	3.0	La Veta	2.0	Silver Cliff	2.0
De Beque	2.0	Larkspur	2.0	Silver Plume	3.0
Del Norte	2.0	Las Animas	2.0	Silverthorne	2.0
Dillon	2.0	Limon	2.0	Silverton	3.0
Dolores	2.0	Lochbule	2.0	Snowmass Village	1.0
Dove Creek	2.0	Lousville	2.0	Springfield	2.0
Eads	2.0	Loveland	3.0	Steamboat Springs	4.0
Eagle	4.0	Lyons	3.0	Sterling	3.0
Eaton	2.0	Manassa	1.0	Telluride	4.0
Empire	3.0	Mancos	2.0	Trinidad	4.0
Erie	3.5	Manitou Springs	3.5	Vail	4.0
Estes Park	4.0	Manzanola	2.0	Victor	3.0
Evans	3.0	Marble	2.0	Walsenburg	2.0
Fairplay	3.0	Mead	2.0	Ward	2.0
Federal Heights	2.0	Milliken	2.0	Wellington	2.0
Firestone	2.0	Minturn	4.0	Westcliffe	2.0
Florence	2.0	Monte Vista	3.0	Wiggins	2.0
Fort Lupton	2.0	Monument	2.0	Windsor	3.0
Fort Morgan	3.0	Morrison	3.0	Winter Park	4.0
Fountain	3.0	Mt. Crested Butte	4.0	Woodland Park	3.0
Fowler	2.0	Mountain View	3.0	Wray	1.0
Fraser	4.0	Naturita	2.0	Yuma	2.0
Frederick	2.0	Nederland	3.0		
Frisco	2.0	New Castle	2.0	RTD*	0/6

The Regional Transportation District Sales tax rate as of May 1, 1983, is 0.6% The RTD district includes the counties of Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County.

CITY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year Ended June 30, 1987

Akron	$83,191.19	Frisco	$799,181.10	Nederland	$192,572.48
Antonito	59,536.36	Fruita	135,590.96	New Castle	20,675.14
Aspen	1,773,433.93	Garden City	107,579.28	Norwood	49,133.92
Ault	67,814.22	Georgetown	215,363.88	Nucla	55,336.81
Basalt	217,470.34	Gilcrest	68,004.05	Oak Creek	74,699.88
Bayfield	51,733.00	Glenwood Springs	2,767,181.22	Olathe	64,481.91
Bennett	85,314.77	Granada	19,799.09	Ordway	89,442.58
Berthoud	146,022.92	Granby	460,373.88	Otis	20,632.39
Black Hawk	56,492.57	Grand Lake	271,777.60	Ouray	229,819.10
Blanca	8,937.90	Greeley	420,765.34	Palisade	21,098.49
Breckenridge	1,054.85	Green Mountain Falls	31,770.16	Palmer Lake	29,756.05
Brighton	2,245,812.84	Gunnison	1,154,411.73	Paonia	65,168.37
Broomfield	3,069,600.56	Gypsum	25,285.97	Parachute	61,632.09
Brush	357,873.87	Haxtun	51,505.89	Parker	870,070.33
Buena Vista	301,698.09	Hayden	160,050.80	Pitkin	3,098.37
Burlington	383,251.85	Holly	35,654.55	Platteville	85,873.75
Calhan	44,234.50	Holyoke	141,765.62	Poncha Springs	16,673.68
Canon City	1,556,689.03	Hot Sulphur Springs	19,194.88	Red Cliff	5,354.50
Carbondale	481,106.78	Hotchkiss	148,797.03	Rico	3,315.76
Castle Rock	854,819.49	Hudson	43,718.73	Ridgway	43,845.70
Cedaredge	55,219.17	Idaho Springs	520,629.25	Rocky Ford	523,337.67
Center	128,168.46	Ignacio	44,097.97	Romeo	3,230.77
Central City	11,824.03	Johnstown	80,279.27	Rosedale	10,457.33
Cheyenne Wells	68,838.49	Julesburg	88,112.80	Saguache	41,576.12
Collbran	14,700.75	Keenesburg	39,093.81	Salida	328,614.60
Columbine Valley	41,743.34	Kersey	34,264.89	San Luis	23,554.81
Craig	334,094.60	Kit Carson	32,414.44	Sedgwick	1,669.48
Creede	53,337.30	Kremmling	312,269.32	Severance	12,660.36
Crested Butte	558,328.76	La Jara	78,759.05	Sheridan	2,058,890.58
Cripple Creek	117,530.13	La Salle	50,391.68	Silt	57,485.30
Dacono	132,623.24	La Veta	58,482.48	Silver Cliff	18,809.50
De Beque	3,328.86	Las Animas	180,006.07	Silver Plume	11,543.46
Del Norte	112,225.72	Lakewood	75,999.96	Silverthorne	676,565.70
Dillon	209,274.38	Larkspur	35,531.76	Silverton	182,499.67
Dolores	57,597.17	Limon	389,227.05	Snowmass Village	562,911.10
Dove Creek	49,449.54	Lochbuie	38,062.59	Springfield	191,587.76
Eads	64,394.59	Louisville	848,883.37	Steamboat Springs	4,530,458.43
Eagle	350,892.39	Loveland	5,419,621.97	Sterling	2,101,170.72
Eaton	150,848.27	Lyons	119,709.78	Telluride	991,601.94
Empire	38,270.97	Manassa	13,917.73	Trinidad	1,663,015.55
Erie	114,824.75	Mancos	67,841.61	Vail	7,694,349.26
Estes Park	2,468,403.49	Manitou Springs	552,775.07	Victor	4,722.83
Evans	461,479.96	Manzanola	15,427.44	Walsenburg	258,999.49
Fairplay	52,056.06	Marble	1,306.32	Ward	2,235.57
Federal Heights	1,741,553.42	Mead	16,900.62	Wellington	32,606.19
Firestone	31,555.89	Milliken	30,895.43	Westcliffe	47,828.97
Florence	177,109.02	Minturn	173,887.57	Wiggins	80,300.37
Ft. Lupton	381,180.02	Monte Vista	574,353.51	Windsor	223,321.82
Ft. Morgan	1,646,539.22	Monument	101,271.69	Winter Park	1,007,949.53
Fountain	592,656.16	Morrison	99,491.93	Woodland Park	904,226.96
Fowler	60,991.51	Mt. Crested Butte	577,932.83	Wray	170,651.74
Fraser	447,434.86	Mountain View	147,309.51	Yuma	361,265.62
Frederick	41,999.42	Naturita	55,819.40		
				TOTAL	**$67,352,083.43**

COUNTY SALES TAX RATES COLLECTED BY THE STATE As Of July 1, 1987-

County	Current %	County	Current %
Alamosa	3.0	Jackson	3.0
Archuleta	2.0	Jefferson	0.5
Bent	I.0	Lake	2.0
Chaffee	2.0	La Plata	2.0
Clear Creek	I.0	Mesa	2.0
Costilla	I.0	Mineral	I.0
Custer	1.0	Moffat	2.0
Delta	2.0	Ouray	1.0
Eagle	1.0	Pitkin	3.0
Fremont	1.5	(except Basalt)	2.0
Garfield	0.25	Rio Blanco	2.0
Grand	I.0	Rio Grande	I.0
Gunnison	I.0	San Juan	1.0
Hinsdale	4.0	San Miguel	1.0
Huerfano	1.0	Sedgwick	I.0
		Summit	2.0
		Teller	1.0

COUNTY SALES TAX DISTRIBUTION AMOUNTS Fiscal Year Ended June 30, 1987

Adams County	$181,598.05
Alamosa County	1,568,138.26
*City of Alamosa	1,046,461.62
*Town of Hooper	1,554.16
Archuleta County	340,710.84
*Town of Pagosa Springs	340,710.76
Bent County	115,907.72
Chaffee County	735,441.91
*City of Buena Vista	208,037.80
*City of Poncha Springs	35,059.41
City of Salida	491,089.25
Clear Creek County	354,001.84
Costilla County	38,328.74
*Town of San Luis	10,220.98
*Town of Blanca	2,555.26
Custer County	31,490.86
Delta County	1,307,122.11
*City of Delta	142,233.76
*Town of Paonia	51,571.92
*Town of Hotchkiss	30,781.65
*Town of Cedaredge	42,971.73
*Town of Crawford	9,709.26
Eagle County	2,350,873.25
*City of Avon	20,815.58
*Town of Basalt	7,947.70
*Town of Eagle	14,239.03
*Town of Gypsum	1,746.21
*Town of Minturn	8,973.69
*Town of Red Cliff	246.15
*City of Vail	255,802.01
Fremont County	1,358,671.77
Garfield County	479,879.48
Grand County	939,714.06
Gunnison County	486,331.90
*City of Crested Butte	72,702.68
*City of Gunnison	230,697.97
*Town of Marble	326.60
*City of Mt. Crested Butte	74,781.44
*Town of Pitkin	528.02
Hinsdale County	83,423.90
**City of Lake City	106,129.97
Huerfano County	89,198.84
*Town of La Veta	28,928.11
*City of Walsenburg	116,820.54
Jackson County	153,505.78
**Town of Walden	90,401.34
Jefferson County	13,540,154.12
La Plata County	3,544,058.56
*City of Durango	856,857.67
*Town of Bayfield	190,412.84
*Town of Ignacio	168,991.38
Lake County	253,843.40
*City of Leadville	313,923.47
Larimer County	977.27
Mesa County	6,014,819.69
*City of Grand Junction	1,327,408.49
*City of Fruita	414,815.14
*Town of Palisade	290,370.60
*Town of Collbran	124,444.55
*Town of De Beque	124,444.55
Mineral County	34,996.79
*Town of Creede	17,498.12
Moffat County	450,014.48
*City of Craig	839,704.83
*Town of Dinosaur	53,635.01
Ouray County	113,456.60
Pitkin County	4,770,041.79
*Town of Basalt	10,962.11
*Town of Snowmass Village	1,323,935.41
*City of Aspen	2,473,689.80
Rio Blanco County	122,803.59
**City of Meeker	233,107.67
**City of Rangely	230,645.99
Rio Grande County	299,933.39
*City of Monte Vista	209,953.35
*Town of Del Norte	89,980.02
San Juan County	12,813.79
**Town of Silverton	59,601.60
San Miguel County	2,272.96
Sedgwick County	152,636.96
Summit County	1,768,465.86
**Town of Blue River	11,615.85
**Town of Breckenridge	1,641,639.53
**Town of Dillon	244,026.61
**Town of Frisco	838,050.21
**City of Montezuma	673.52
**Town of Silverthorne	726,100.38
Teller County	432,977.78
TOTAL	**$58,389,139.64**

* Cities receive a fractional share of the county tax based on point of sale.
** Cities receive a 100 percent share of the county tax based on point of sale.

SEVERANCE TAX

Coal Rates
Gross Severance Tax Collection
Net Severance Tax Collection

COAL RATES

TAX RATE PER TON (In cents)

	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
January	60.0	63.0	69.6	76.2	79.2	79.8	81.0	81.6	81.6	79.2
February	60.0	64.2	70.8	76.8	79.2	79.8	81.6	81.6	81.6	79.8
March	60.0	64.8	72.0	77.4	79.8	79.8	81.6	81.6	80.4	80.4
April	60.0	65.4	72.0	78.0	79.2	79.8	82.2	81.6	79.8	80.4
May	61.2	66.0	72.6	78.6	79.2	79.8	82.2	81.6	79.2	81.0
June	61.2	66.0	72.6	78.6	79.2	79.8	82.2	81.6	79.8	81.0
July	61.8	66.6	73.2	78.6	79.8	80.4	82.2	81.6	79.8	
August	61.8	67.2	73.8	79.2	79.8	80.4	82.2	81.6	79.2	
September	61.8	67.2	74.4	79.2	79.8	81.0	82.2	81.0	79.2	
October	62.4	68.4	75.0	79.2	79.8	81.0	81.6	81.0	79.2	
November	63.0	69.0	75.6	79.2	79.8	81.0	81.6	81.6	79.2	
December	63.0	69.0	75.6	78.6	79.8	81.0	81.6	81.6	79.8	

GROSS SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1987	$17,468,025	$6,522,690	$463,084	$24,453,799
1986	18,378,266	9,090,087	963,034	28,431,387
1985	18,480,138	8,868,652	2,426,835	29,775,625
1984	20,598,353	10,379,076	308,919	31,286,348
1983	23,251,282	11,297,433	550,561	35,099,276
1982	35,866,601	11,917,154	3,061,156	50,844,911
1981	18,010,500	10,641,794	4,117,633	32,769,927
1980	9,532,931	11,085,708	4,041,997	24,660,636
1979	7,089,071	8,274,170	3,665,613	19,028,854
1978 [1]	2,952,180	1,843,470	1,808,330	6,603,980

[1] Tax effective January 1, 1978.

NET SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1987	$ 4,969,432	$ 6,138,438	$463,084	$11,570,954
1986	11,631,493	9,067,819	962,691	21,662,003
1985	12,649,707	8,747,954	2,426,835	23,824,496
1984	18,096,324	10,365,876	308,463	28,770,663
1983	14,678,533	11,212,495	388,610	26,279,638
1982	33,879,603	11,736,919	3,061,156	48,677,678
1981	16,894,013	10,594,911	4,117,633	31,606,557
1980	7,999,420	11,069,687	4,041,997	23,111,104
1979	6,749,642	8,274,170	3,665,613	18,689,425
1978 [1]	2,952,180	1,843,470	1,808,330	6,603,980

[1] Tax effective January 1, 1978.